STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1988

DIVISION OF TAXATION
50 BARRACK STREET
TRENTON, NEW JERSEY 08646

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LIBERTY AND PROSPERITY
1776

DIVISION OF TAXATION
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Trenton, New Jersey 08646

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STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Feather O'Connor, *State Treasurer*

DIVISION OF TAXATION
John R. Baldwin, *Director*
Richard L. Fair, *Assistant Director*
Richard D. Gardiner, *Assistant Director*

The Honorable Thomas H. Kean
Governor, State of New Jersey
and the Legislature of the
State of New Jersey

Dear Governor Kean and Legislators:

In compliance with the provisions of R.S. 54:1-13, I am pleased to submit the 1988 Annual Report of the Division of Taxation, Department of the Treasury, covering activities of the Division for the State fiscal year ending June 30, 1988.

Fiscal year 1988 was an exceptionally eventful tax year highlighted by the successful implementation of the Amnesty Program, the completion of the State and Local Expenditure and Revenue Policy Commission report, and substantial economic uncertainty surrounding the crash of the financial markets.

Tax collections for the year totaled $9.1 billion, an increase of $338 million over the prior year. The nominal growth of 3.8 percent is considerably more encouraging when the effects of the fiscal year 1987 spike incomes due to extraordinary levels of capital gains realizations generated by the Tax Reform Act of 1986 are discounted. The Sales and Use Tax, our single largest revenue source, generated $3.0 billion, an increase of 7.8 percent over the prior year. This growth represents the continued expansion of the New Jersey economy as well as a substantial slowdown in the pace of growth. Slower growth is expected to characterize the revenue outlook for the coming years.

The report contains detailed descriptions and data for each of the taxes administered by the Division, County and State Abstract of Ratables tables, and the State School Aid Table of Equalized Valuations. In addition, the report includes discussion of the Division's organization and activities, tables of the distribution of State-collected taxes to local governments, and summaries of legislation and court decisions enacted or effective during the fiscal year.

I trust that this report will provide all taxpayers with a better understanding of the operation of the Division and of our continuing efforts to ensure fair and efficient administration of the tax laws.

Respectfully submitted,

John R. Baldwin
Director

HIGHLIGHTS OF FISCAL YEAR 1988

The year was dominated by two major events, the Tax Amnesty program and the final report of the State and Local Expenditure and Revenue Policy (SLERP) Commission. Both required and reflected a substantial commitment of Division resources to assure successful completion.

TAX AMNESTY

Chapter 76 of Public Laws of 1987 provided for a "Tax Amnesty" covering New Jersey taxes. The law stipulated a 90 day period providing a one time opportunity to clear up tax obligations for all taxes collectible by or payable to the Division of Taxation without incurring any civil or criminal penalties, and at an interest rate not to exceed 9% per year. Director John R. Baldwin set the 90 day period from September 10, 1987 to December 8, 1987.

While the immediate impetus for Tax Amnesty involved funding a $50 million grant to the State's Distressed Cities program, the larger reasoning encompassed a comprehensive restructuring of the tools used to combat tax evasion. Thus, the centerpiece of this legislation substantially increased civil and criminal penalties for tax evaders. Rather than imposing these stricter standards arbitrarily, the legislature mandated Tax Amnesty to allow a final opportunity to settle accounts with the State. Immediately thereafter, the new penalties would become effective. Tax Amnesty provided short term revenue for the State's ailing urban areas, but more importantly, it institutionalized changes in tax enforcement which will promote increased long term tax compliance.

During Amnesty, the Division received 265,725 applications with net payments of $183.3 million. Business submitted 135,512 applications, while the remaining 130,213 were submitted by individuals. Around 58% of the applications came with checks. Most of the amnesty revenues, over 77%, came from business applicants. Payments were received for 30 different taxes covering periods back to the 1950's. The largest revenues came from the Sales Tax, $71.3 million; the Corporation Business Tax, $53.8 million; and the Gross Income Tax, $49.3 million. Approximately $68 million represented unanticipated revenues not included in Fiscal Year 1988 revenue estimates.

As a major component of the Tax Amnesty Legislation, the Division adopted Post-Amnesty Regulations which reflected the State's interest in increased enforcement of the tax laws, both by civil and criminal action. Several statutory changes to individual taxes, as well as changes to the State Uniform Procedure Law which applies to any tax payable or collectible by the Division, were adopted in these rules. Besides revising the interest charges to be more in line with present economic conditions, several new classes of crimes were created by the Amnesty legislation. The Tax Amnesty law gives the New Jersey Division of Taxation new, sweeping powers to better enforce the State's tax laws.

STATE AND LOCAL EXPENDITURE AND REVENUE POLICY COMMISSION

After three years of study and debate, the Commission submitted its final report to Governor Kean on July 8, 1988. The report focused on two major problems that confront the state. First, the state's fiscal system which relies too heavily on 567 local governments to provide services creates "an inequitable distribution of burdens between state and local taxes, and a serious imbalance between local government responsibilities and the resources available . . . to finance those responsibilities." Second, the burdens of the state's tax system are not fairly based on ability to pay and often interfere with private decisions.

The recommendations are "part of a comprehensive program to create a balance in New Jersey's fiscal system." Expenditure reforms which restructure state and local responsibilities will require local governments to reduce property tax burdens by $1.2 billion. Revenue reforms which raise $1.2 billion will make the state's tax system fairer without increasing the total state and local tax burden.

Expenditure Proposals

Local School Finance—The Commission proposed to reduce spending disparities among school districts. The recommendations reduce disparities among districts and improve student performance, improve the quality of physical facilities, enhance the attractiveness of teaching as a profession, and address the need for early childhood education. A change to current-year funding in the equalization aid program and increased compensation and debt service aid are proposed.

Intergovernmental Structural Reforms—The Commission proposed a greater state role in financing such important services as the courts, public assistance, institutions for the mentally ill and developmentally disabled, prosecutor offices and county colleges.

State Aid to Municipalities—The Commission recommended a program that guarantees that each municipality has an adequate revenue base to finance essential services by creating a Municipal Equalization Aid program that provides a guaranteed tax base for each municipality.

Revenue Proposals

Gross Income Tax—The Commission proposed broadening the tax base by the repeal of deductions for property taxes, college exemptions, and pension exclusions for high income elderly. The tax rate on income between $50,000 and $100,000 is increased to 4.0% from the current 3.5% rate. Income over $100,000 would be taxed at 4.5% rather than the current 3.5%. The overall progressivity of the state's tax system is increased by introduction of a targeted property tax relief program and a tax credit to reduce the regressive impacts of consumption taxes such as the general sales tax, utility taxes, and selective excise taxes.

Homestead Rebate Program—The Commission proposed restructuring the rebate program which in 1988 issued over 1.5 million checks totaling over $300 million. Instead the funds would be used for refundable credits on the income tax to target maximum relief to homeowners with the lowest income and highest property taxes. All homeowners with income under $50,000 would receive a benefit of at least $75. As property taxes increased above $1,000, the benefit would increase to a maximum ranging from $900 to those with income of less than $25,000 to $400 to those with incomes between $45,000 and $50,000.

Sales and Use Tax—The Commission recommended that the list of transactions covered by the state sales and use tax be expanded to include alcoholic beverages for on-premises consumption, cigarettes, disposable paper products, non-prescription drugs, admission charges and telephone equipment. This would make the sales tax act simpler, more comprehensive in coverage, more equitable and more neutral with respect to choices made by individual households.

Real Property Tax—The Commission recommended consolidating the administrative functions of real property assessment (determining taxable status and value, preparing tax lists and tables of equalization) under the jurisdiction of a bipartisan State board. All assessment duties currently performed by municipal assessors and county boards of taxation would become the responsibility of the state board. County boards would continue to function as appellate bodies of first resort but would be independent of the new administrative agency. The Local Property Tax Branch of the Division would be transferred to the new agency.

The Commission proposed restructuring the property tax imposed on new construction to encourage development in areas designated by the proposed State Plan as appropriate for redevelopment or new development. A mandatory rate would be imposed on the value of any new construction or renovation for a 15 year period. Land value and the appreciation in construction value would be subject to local tax rates. If the state rate is higher than the local rate, the difference in revenues generated would be diverted to an infrastructure fund that would be used to finance infrastructure needs statewide.

A third property tax proposal recommended acquisition of an equity interest, at a rate of 1 percent per year, in the development rights for each year that land is afforded preferential property tax treatment in the Farmland Assessment program. When such acreage changed to non-farm uses, the state could use the equity interest to secure a permanent interest in preserving open-space through an exchange of land or purchase financed by cashing-out its share of the development rights.

Business Taxes—The Commission noted that changes to the business environment brought about largely by deregulation and technical innovations required changes to ensure that competing firms are treated fairly and uniformly. The report proposed that the Corporation Business Tax be expanded to include financial institutions currently taxed under the Saving Institution Tax and the Financial Business Tax. Several other technical changes to the Corporation Business Tax including recoupling to Federal depreciation standards, revision of income apportionment and allocation formulas, and repealing the regular-place-of-business requirement for apportionment were recommended.

Public Utility Taxes—The Commission proposed that the gross receipts and franchise taxes on regulated utilities be replaced with the Corporation Business Tax and a gross receipts tax of 8 percent on all energy providers and 6 percent on all telecommunication services. The changes would lower the tax rate and provide uniform treatment to all providers and consumers. The Commission recommended that public utility revenues no longer be earmarked for distribution to municipalities. Municipalities currently receiving such funds would be held harmless and gradually incorporated into the proposed Municipal Equalization Aid program.

The Commission also recommended a number of budget reforms to facilitate fiscal planning and control. These proposals include "setting up a contingency or rainy day fund, preparation of an annual accounting of the costs of tax preferences provided (tax expenditures), establishing limits on the dedication of revenues, the preparation of fiscal notes for proposed legislation, state government sharing of costs for state-mandated local activities, . . . and the establishment of permanent tax and pension study commissions."

NEW TAX REGISTRATION BRANCH FORMED

The Division has implemented a new Taxpayer Registration System (TAXREG). This system replaces the Unified Taxpayer File which was limited in regard to the amount of information that could be maintained and the flexibility to display eligibility information for all of the business taxes administered by the Division. TAXREG is an important addition to the Division's data processing systems because enforcement activities are dependent upon the maintenance of accurate taxpayer eligibility information. Thus, TAXREG will help improve audit selection, investigative enforcement and taxpayer service. Included among the benefits that TAXREG will provide are:

- The ability to support tax specific mailing functions. A taxpayer may choose to have returns for the various taxes mailed to different addresses. The current system limits a vendor to one mailing address for all taxes.
- The flexibility to display eligibility for all of the business taxes and to add any tax or taxes that may be enacted in the future.
- The ability to relate information from business returns to individual returns.
- Improved taxpayer registration compliance through the identification of non-registrants and delinquent taxpayers.
- An automated interface with all other systems which results in shared data, yielding maximum benefits from fully integrated systems.

NEW COMPLIANCE PROGRAM

The Division has a joint tax collection program with the Office of the Attorney General. The primary objective of the program is to generate tax revenue that has previously been considered uncollectible.

The program enforces collection of delinquent taxes outside of New Jersey by taking the Certificate of Debt filed with the Superior Court of New Jersey and docketing a duplicate of that judgment in a state in which the delinquent taxpayer has assets that may be levied upon. In addition, the Attorney General will attempt action to collect delinquent taxes from New Jersey residents and New Jersey businesses where the Division has exhausted all empowered collection remedies without success.

The preliminary results indicate that on numerous occasions delinquent taxpayers do not comply with the New Jersey tax laws because of an apparent feeling that they are beyond any enforcement procedures. When the judgments are filed in a state that will restrict the flow of assets or impede operations, the taxpayer complies promptly and is required to address the compounded penalty and interest charges.

DIVISION LAUNCHES SEAGOING INVESTIGATIONS

Tax evaders are no longer safe on New Jersey's waterways since the Division of Taxation's newly acquired speedboat has begun patrolling the State's coastal waters. Two tax agents from the Division's Sea Girt office are using the boat to patrol the State's coastal and inlet waters in search of boat owners who have not paid New Jersey Sales or Use Tax on their vessels.

The Division's crackdown on boat owners began last year when three Division agents began riding with the New Jersey Marine Police to track down tax evaders. In 18 months, almost $2 million was collected. The success of the program led the Division's decision to launch its own boat. The 23-foot, 330-horsepower Paterna Craft didn't cost the taxpayers a cent. The vessel is on loan from the U.S. Customs Service, which confiscated the boat in a raid on a drug-smuggling operation.

RECIPROCAL INFORMATION-SHARING AGREEMENT SIGNED

New Jersey's Division of Taxation now has reciprocal information-sharing agreements with 40 other states and the District of Columbia.

The agreements outline a legal structure for the exchange of tax information between State tax departments. These information-sharing pacts enable Division personnel to obtain information concerning firms that conduct business in New Jersey, but are headquartered in another state. Investigators can then determine if these out-of-State firms are paying all of their New Jersey tax obligations.

Previously, New Jersey entered into agreements with certain States covering only specific taxes, such as the income or sales and use taxes. For example, the New Jersey/New York Sales Tax Agreement has garnered over $4 million for the State Treasury in just over one year of operation. The reciprocal tax information exchange builds upon this foundation of interstate cooperation by attempting to conclude agreements with all States covering all taxes.

Using these interstate agreements, the Division of Taxation is able to reduce the unfair competition caused by out-of-State firms that fail to pay their fair share of taxes.

SIGNIFICANT LEGISLATION

Chapter 268, P.L. 1987 approved September 11, 1987 to exempt from the sales and use tax certain direct mail advertising processing services.

Chapter 383, P.L. 1987 approved January 8, 1988 to exempt from the sales and use tax diabetic supplies and various medical equipment.

Chapter 460, P.L. 1987 approved January 19, 1988 (effective July 1, 1988) changes the motor fuels tax rate to 10.5¢ for gasoline and 13.5¢ for diesel.

Chapter 83, P.L. 1988 approved August 2, 1988 (effective retroactively to January 17, 1984) to exempt from the sales and use tax sales made to contractors of certain materials and services used in government subsidized housing projects.

Chapter 53, P.L. 1988 approved July 8, 1988 to exempt from the sales and use tax certain marine terminal operations and equipment.

Chapter 93, P.L. 1988 approved August 4, 1988 provided that the Urban Enterprise Zones in cities of Millville and Vineland become 3% sales tax zones and permitted enterprises an 8% investment tax credit and credit for new employees under the Corporation Business Tax.

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CHAPTER I
DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

On Dec. 3, 1983, a Miscellaneous Tax Branch was created within the audit activity with responsibility for the alcoholic beverage, cigarette, motor fuels, and public utility gross receipts and franchise taxes. In addition, a Tax Evasion Task Force was created within the director's office that is solely responsible for the identification, investigation, and case preparation of matters involving criminal violations of the state's tax statutes.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1988 totaled $9.1 billion or 96.3% of all major State Tax collections within and outside the Division. This represented an increase of $338 million or 3.8% over fiscal year 1987. The $9.1 billion collected included $915.2 million for payment to local governments for their direct support. This 10.0% of Division collections represented $158.7 million of personal property replacement taxes (save harmless), $1.0 million of financial business taxes, $18.2 million of (Corporation Business Tax) Banking Corporation Taxes, $685.0 million for Public Utility Franchise and Gross Receipts Taxes, $30.0 million for local assistance funding and $22.2 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions, amounts distributed to each county and municipality are shown in Appendix II.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $7.7 billion representing an increase of $926.9 million or 13.7% over the previous year. This compares with $9.1 billion in major State tax collections. State responsibility for tax collections was 54%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks ($304.8 million in 1988) to eligible homeowners within each taxing district. It apportions $50 million of revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($62.7 million in 1988) as shown in Appendix III.

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency	13:1E-100 et seq.
Litter Control	13:1E-92 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Community Water System	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Resource Recovery Investment	13:1E-1 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Solid Waste Service	13:1E-1 et seq.
Solid Waste Importation	13:1E-1 et seq.
Solid Waste Recycling	13:1E-92 et seq.
Spill Compensation	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET) 1986-1988

	Collections (Fiscal Year)						Percent Changes	
TAX SOURCE	1988	% OF TOTAL	1987	% OF TOTAL	1986	% OF TOTAL	1987-1988	1986-1987
Collected by Division:								
Alcoholic Beverage	$ 55,092,185	0.6%	$ 57,886,041	0.6%	$ 58,562,564	0.7%	-4.8%	-1.2%
Business Personal Property	23,100,946	0.2	29,786,820	0.3	33,136,984	0.4	-22.4	-10.1
Cigarette	221,822,632	2.3	210,954,509	2.3	214,203,041	2.6	5.2	-1.5
Corporation Business	1,227,591,049	12.9	1,129,229,561	12.3	996,135,078	12.3	8.7	13.4
CBT Banks	80,429,895	0.8	72,702,945	0.8	66,212,562	0.8	10.6	9.8
CBT Financial Businesses	14,898,112	<0.1	6,235,893	<0.1	4,057,467	<0.1	138.9	53.7
Corporation Income	1,732,004	<0.1	510,013	<0.1	290,186	<0.1	239.6	75.8
Financial Business	8,309	<0.1	35 456	<0.1	24,424	<0.1	-76.6	45.2
Gross Income	2,564,305,127	27.0	2,607,617,501	28.4	2,052,592,417	25.3	-1.7	27.0
Insurance Premiums	162,180,184	1.7	142,536,429	1.6	125,519,922	1.5	13.8	13.6
Landfill Closure and Contingency	3,649,630	<0.1	4,847,147	0.1	5,310,856	0.1	-24.7	-8.7
Litter Control'	8,068,864	0.1	5,169,247	0.1	—	—	56.1	—
Miscellaneous Revenues	535,864	<0.1	245,061	<0.1	227,721	<0.1	118.7	7.6
Motor Fuels	327,091,185	3.4	321,103,155	3.5	318,198,986	3.9	1.9	0.9
Public Community Water Systems	2,894,435	<0.1	2,673,033	<0.1	2,590,739	<0.1	8.3	3.2
Public Utility Excise (State Use)	115,501,834	1.2	121,692,770	1.3	120,082,610	1.5	-5.1	1.3
Public Utility Excise (Mun. Use)	883,036,049	9.3	893,934,102	9.7	881,978,727	10.9	-1.2	1.4
Railroad Franchise	1,975,765	<0.1	2,504,206	<0.1	50,251	<0.1	-21.1	—
Railroad Property	2,239,781	<0.1	40,368	<0.1	39,561	<0.1	—	2.0
Resource Recovery Investment	23,863,147	0.3	23,105,682	0.3	14,405,483	0.2	3.3	—
Sales and Use	3,041,633,453	32.0	2,822,234,295	30.7	2,529,091,374	31.2	7.8	11.6
Alcoholic Beverage Wholesale	89,754,029	0.9	89,545,868	1.0	85,280,390	1.1	0.2	5.0
Atlantic City Luxury (Local Use)	16,174,077	0.2	15,180,131	0.2	14,810,346	0.2	6.5	2.5
Savings Institution	23,420,233	0.2	25,563,861	0.3	16,940,087	0.2	-8.4	50.9
Solid Waste Importation	3,301,204	<0.1	3,871,835	<0.1	4,272,666	0.1	-14.7	—
Solid Waste Recycling	11,822,377	0.1	3,874,415	<0.1	4,245,033	0.1	205.1	-8.7
Solid Waste Services	4,462,146	<0.1	5,498,205	0.1	5,465,361	0.1	-18.8	—
Spill Compensation	19,143,993	0.2	12,859,351	0.1	12,028,616	0.1	48.9	6.9
Transfer Inheritance and Estate	209,958,420	2.2	190,368,352	2.1	188,633,527	2.3	10.3	0.9
Total Collected by Division'	$9,139,686,929	96.3%	$8,801,806,252	95.9%	$7,754,386,979	95.5%	3.8%	13.5%

Collected Outside Division:								
Boxing-Wrestling-TV	$ 811,330	<0.1	$ 349,452	<0.1	$ 259,139	<0.1	132.2	34.9
Motor Fuels Use	3,846,770	<0.1	22,438,865	0.2	20,801,999	0.3	-82.9	7.9
Motor Vehicle Fees	342,556,704	3.6	349,977,762	3.8	333,339,367	4.1	-2.1	5.0
Outdoor Advertising	221,701	<0.1	239,452	<0.1	238,690	<0.1	-7.4	0.3
Pari-Mutuel	8,232,070	0.1	7,378,960	0.1	7,632,076	0.1	11.6	-3.3
Taxes Collected Outside Division	$ 355,668,575	3.7%	$ 380,384,491	4.1%	$ 362,271,271	4.5%	-6.5%	5.0%
Total Major State Tax Collections[3]	$9,495,355,504	100.0%	$9,182,190,743	100.0%	$8,116,658,250	100.0%	3.4%	13.1%

(1) Tax effective April 21, 1986 (Chapter 533, P.L. 1985).

(2) Excludes State Realty Transfer Fee collected by counties and remitted to state.

(3) Excludes casino gambling taxes and lottery profits.

CHAPTER II
ACTIVITIES OF THE DIVISION

The Division's 1,500 employees are organized into three major activities: Audit, Administration/Processing/Taxpayer Registration and Special Procedures/ Investigations.

AUDIT

The Audit Activity contains two investigative functions, the Field Audit and Office Audit branches, plus three support functions (Audit Selection, Review and Hearings, and Audit Adjustment branches) designed to locate areas of non-compliance. Also included under this activity are several other specialized functions: the Office of Tax Analysis, the Transfer Inheritance Tax Branch, and the Public Utility Tax & Miscellaneous Tax Branch.

FIELD AUDIT

The Field Audit Branch has the responsibility to perform field audits for all taxes for which the selected taxpayer is liable. Thus, an audit team may be examining a taxpayer's accounting records for several different taxes during the performance of one audit.

During fiscal year 1988, the Field Audit Branch completed 3,294 assignments consisting of 3,011 regular field audits and 283 other assignments. Completed audits generated assessments of $65.9 million, distributed among the various State taxes as follows:

Tax	Amounts
Sales and Use	$47,298,870
Corporation Business	15,889,919
Cigarette	360,554
Business Personal Property	1,459,524
Gross Income	519,293
Luxury	155,626
Beverage	9,339
Litter	65,517
New York Sales	6,074
Business & Financial Corporation	117,855
Total Assessments	$65,882,571

OFFICE AUDIT

The primary function of this branch is to perform office audits on all returns in a consolidated tax file selected and assigned by the Audit Selection Branch. Since a consolidated tax file contains all the tax returns of a single taxpayer, audits are performed on all such returns on a comprehensive basis.

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark resulted in $87.1 million in additional taxes assessed during fiscal 1988.

REVIEW AND HEARINGS

The Review and Hearings Branch is responsible for the review and conferencing of all complaints with respect to determinations made by, or on behalf of, the Director, Division of Taxation, with respect to the tax laws administered by him.

During fiscal year 1988, 1,976 hearings were held & finalized resulting in assessments of $15.0 million.

This Branch works closely with the Office of the Attorney General on cases which are appealed to the Tax Court. During fiscal 1988, 114 cases held by the Conference Branch were appealed to the Tax Court. These cases involve interpretations of fact and law involving all taxes collected.

AUDIT ADJUSTMENT

All written requests for refunds are received by this Branch and acknowledged. Refund claims are audited for the validity of the request. All refund claims are "searched" so that a taxpayer delinquent in one tax will not receive a refund for another tax.

Approximately 2.8 million refund claims resulting in $255.8 million in refunds were processed during the year. Refunds denied amounted to $73.9 million. The Gross Income Tax is the largest single source of refunds with 2,781,083 Gross Income Tax refunds issued during the fiscal year. Total revenue collected on bills amounted to $14.0 million.

All incoming tax returns are screened by computer for correctness of tax liability and may require adjustment. The computerized audit adjustment program is maintained by this Branch.

AUDIT SELECTION AND QUALITY CONTROL

The mission of this Branch is to select tax returns for audit based upon certain criteria, conduct subjectivity matters, define auditing standards, and operate a Word Processing Center.

Audit Selection

This section selects and assigns audits to all Field and certain Office Audit Groups. Three separate computer based programs are in effect to identify taxpayers with a high probability of exposure to audit change. They are based upon the Sales and Use Tax, Corporation Business Tax and Gross Income Tax respectively. Auditors in the Branch also make direct assessments where preliminary examination indicates a deficiency but that a selection and audit assignment would not be cost effective or was unnecessary. The Audit Selection Group also administers the Direct Pay Permit system under the Sales and Use Tax Act which upon approval, allows a vendor to use a Direct Payment Permit to waive the sales tax collection by vendor and allows the purchaser to pay the tax directly to the State.

During the fiscal year, 3,407 audits were assigned to office and field personnel.

Subjectivity

Based upon a wide variety of information sources, this section identifies persons or entities that have a tax nexus with this State, registers them on the tax rolls and assesses delinquent taxes. This Group also operates a Reporting Form Matching Program to uncover unreported income by persons or entities that may or may not be registered taxpayers and makes deficiency assessments accordingly.

During the fiscal year, $6.5 million was collected as a result of this program. In addition, over 5,500 new taxpayers were added to the Division's active file.

Exchange Agreements

This section is the ultimate recipient of information arising out of exchange agreements with the Internal Revenue Service and New York State and assesses whatever tax deficiency is indicated as a result of the information received.

During the fiscal year, 21,717 assessments were levied resulting in collections of $17.7 million.

Quality Control

This section has initiated a quality control function to assure that auditing standards are defined and are being honored. It also identifies problems peculiar to certain industries and defines appropriate audit procedures to assure the adequacy of the scope of the audit work done. Among other tasks completed, it designed and implemented the new computerized scoring scheme for the Corporation Business Tax based audit selections as well as the formal post audit quality control assessment program.

A program of billing erroneous net operating loss adjustments identified during the physical screening of Corporation Business Tax Returns was initiated this year. As a result of this billing program, $356,648 has been collected.

Word Processing

The work of this section has become progressively less clerical labor intensive as we reorient toward the use of personal and main frame computers. In personal computer mode, and with suitable applications software, the Branch has made four major innovations:

1. Over 30 computer based automatic billing programs were prepared which have significantly enhanced productivity.
2. A computer based scoring scheme for Corporation Business Tax returns was designed and implemented as a supplement to manual return classification.
3. This Branch has initiated accounting control over its own billings.
4. Data bases and data base analysis were designed and implemented for Gross Income Tax audit assignments and reporting results from the Office Audit Branch; for organizing information returns for unreported income; and for meeting over reporting obligations under the Exchange Programs. Ad hoc data bases were created and used for analysis of reporting forms as an aid in identifying unreported income which is assessed by the Branch and also for billing items received from the exchange agreement from New York State.

OFFICE OF TAX ANALYSIS

This office conducts research on a broad range of tax policy and tax administration issues to provide insight into the impact of current

Division policies and the implications of future trends. The unit continuously monitors economic indicators at the national and state level plus state revenue collections as part of its responsibility to provide revenue projections for use in the State Budget. Tax impact estimates for use in fiscal note worksheets that accompany legislative bills and annual publications on major taxes and Division activities are prepared by this office.

Tax Studies

The research agenda largely reflected Division-wide concerns with the Amnesty program, the revenue impacts of the Tax Reform Act of 1986 (TRA86) on gross income and corporate business tax revenues, and tax policy recommendations of the State and Local Expenditure and Revenue Policy (SLERP) Commission. A data base of large corporate taxpayers was developed and used to estimate the increase in future corporate business tax liabilities associated with the TRA86. Analysis of the CBT cash flow of tax payments was then used to project revenue collections to fiscal year '91. A comparison of the new depreciation provisions incorporated in TRA86 with current New Jersey and pre-TRA86 federal provisions was completed.

Two special sample studies of Amnesty applications were completed to provide estimates of the distribution of claims by type of tax. A statistical analysis of the Spill Compensation and Control tax and a comparison of New Jersey and New York income tax provisions were conducted. An analysis of Transfer and Inheritance Tax data from fiscal years 1986 and 1987 was started to estimate the effects of the 1985 changes in beneficiary classes and exemption levels.

A number of special studies on Sales Tax options, a property tax circuit breaker, and the impact of various tax proposals on typical households were conducted for the SLERP Commission.

Publications

The following publications are available annually:

- Average Assessment/Sales Ratios by Taxing District-by Property Class
- Average Real Estate Tax Bill by Taxing District-by Property Class
- Coefficient of Deviation-Measures of Property Assessment Uniformity by Taxing District
- Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
- Statistics of Income
- Division of Taxation's Annual Report

MISCELLANEOUS TAX BRANCH

The Miscellaneous Tax Branch is responsible for the administration of the Alcoholic Beverage, Cigarette, Litter, Motor Fuels, Public Utility Taxes and the Spill Compensation and Control Tax.

This Branch reregistered old and new taxpayers under the Spill Compensation and Control Act and realized over $2.1 million of collections through assessments of additional taxes.

This Branch's participation in a Federal/State Motor Fuels Tax program was expanded to include the Tax Evasion Task Force. Statistics developed in the program resulted in significant changes in the collection of Federal taxes on motor fuels being enacted by the Congress.

A regional problem-solving approach instituted to work on common enforcement problems with the states in the Middle Atlantic Region was expanded to a national problem-solving approach by the development of a uniform reporting system which will encompass the reporting by all the States in a manual media with a magnetic reporting system being the ultimate objective. The development of a motor fuel tracking system with multistate information sharing is also a feature of a proposed federal tracking system.

PUBLIC UTILITY TAX

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12).

TABLE 2
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES
CALENDAR YEAR—1988

Number of Companies	Classification	Franchise Tax		Gross Receipts Tax	
		Gross Receipts	Taxes	Gross Receipts	Taxes
3	Electric	$1,258,761,244	$ 60,369,124	$1,947,723,538	$140,064,596
3	Gas	612,996,208	30,802,214	662,183,712	49,952,280
2	Electric & Gas	3,292,195,064	164,056,825	4,216,567,527	316,875,640
60	Water	271,876,658	14,279,649	287,935,995	22,676,754
17	Sewer	7,537,534	387,887	10,104,187	766,344
5	Telephone & Telegraph	1,277,793,078	62,432,378	—	—
90		$6,721,159,786	$332,328,077	$7,124,514,959	$530,335,614
1	Municipal Electric	10,316,994	503,439	10,435,580	763,839
91	Net Tax Apportioned[1]	$6,731,476,780	$332,831,516	$7,134,950,539	$531,099,453
	Administrative Costs		80,947		130,881
	Total		$332,912,463		$531,230,334

[1] Includes adjustments for Credits and Advances made under c. 35 & c. 36, P.L. 1979.

ADMINISTRATION/PROCESSING/ TAXPAYER REGISTRATION

Administrative, Processing and Taxpayer Registration Activity is responsible for processing tax returns and forms, deposit of receipts, registrations and all administrative functions.

ADMINISTRATION

The Administration Activity is responsible for all centralized support functions of the Division. This Activity is divided into three sections; Management Services, Workforce Resources & Development and Systems & Methods.

MANAGEMENT SERVICES

Property and Records

This Section is responsible for the effective facilities management of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the Mill Hill Processing Center and Annex, the Document Control Center, and two warehouse facilities in the City of Trenton; a Satellite Processing Center in Lakewood, New Jersey; an Audit operation in Chicago, Illinois; and nine other field offices in New Jersey located in Bridgewater, Cherry Hill, Fair Lawn, Newark, Northfield, Randolph, Sea Girt, Vineland, and Hamilton Township in the Trenton Area.

This section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, and execution of three separate budgets on an annual basis. Individual budgets include: Administration/Processing/Taxpayer Registration, Special Procedures/Investigations, and Audit Services.

This Section is responsible for all purchasing and vendor accounts payable for the Division as required, and the processing of vendor invoices, travel expense invoices and all procurement documents. In addition, this section acts as liaison between the Division of Taxation and the Department of Treasury, Administration Section, with respect to budgetary and fiscal activities.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, and correspondence for the entire Division. It also performs mail service for several other state agencies. During 1988, Mail Services processed over 13 million pieces of outgoing mail and over 11 million pieces of incoming mail.

WORKFORCE RESOURCES & DEVELOPMENT

Personnel

Under the operating jurisdiction of the Treasury Administration Division and the New Jersey Department of Personnel, the Workforce Resources and Development Branch is primarily responsible for the supervision of a complete program of administrative services for all Personnel activities including recruitment, compensation, selection, promotions, transfers, leaves of absence, retirements, salary adjustments, position classifications, and organizational title and position changes. Other personnel work is performed in the area of job evaluations, testing, appeal matters, employee relations and grievance handling, and affirmative action.

In-Service Training

The training arm of this branch is responsible for the design, development and implementation of all division training and staff development. Management of the Division of Taxation is committed to the attainment of maximum employee productivity through an intensive training and development effort of its own employees. Intensive and on-going efforts in the training area embody many purposes. Primary among these are: the commitment to educate and train Division employees in understanding and operating state of the art data/word processing equipment; development and embellishment of programs in career upward mobility; remedial skills training for the disadvantaged segment of our workforce; in-service programming for auditor and investigations Activities. Taxation's goal is to assist employees in keeping pace with the hi-tech atmosphere into which the Division is rapidly evolving.

SYSTEMS AND METHODS

Systems and Methods acts as liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods has the general responsibility for the design and specification of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work and maintains numerous management information reports.

The Systems and Methods branch reviews data processing requests for technical soundness and overall Division desirability. Priorities for these requests are then set by either the Systems Review Board or the Small Projects Priority Committee. During 1988, a total of 74 such requests were evaluated.

Systems and Methods participated in the change and design of many systems during the year due to legislative issues and law changes. Primary among this group was the enactment of Chapter 76, P.L. 1987, the Tax Amnesty Act.

A substantial effort on the part of Systems and Methods was expended on the development of an Amnesty processing system as well as major revisions to each of the tax administration systems. The development or revision of numerous forms and instructions and the creation of many statistical reports were also necessary as a result of the enactment of this legislation.

Numerous hardware and software evaluations were conducted during the year including data entry systems and software, office automation equipment, and a wide range of microcomputers, peripherals and software. In the field of microcomputer utilization, Systems and Methods has continued in the development and maintenance of micro-based systems to support a variety of applications within Taxation.

Included in this group was the development of the Bank Tax Distribution system and the expanded use of Local Area Networks (L.A.N.'s) to provide multi-access capabilities to the larger micro-based systems throughout the Division.

Systems and Methods participated in several large projects during the year. Substantial effort was devoted to the continued development of the TRIMS (Tax Record Image Management System) and GENTS (Generic Tax System) systems.

PROCESSING

This activity incorporates the Division services such as receipt of tax returns and checks, general correspondence regarding taxpayer applications for licenses, registration of taxpayers, updating of taxpayers identification information and accounts which are essential to effective tax administration. Except for Transfer Inheritance, Public Utility, and Local Property Taxes, the Branch processes all tax returns.

The activities of the Local Property Branch, which include implementing standards for County Tax Boards, providing assistance to local assessors, and administering the Realty Transfer Tax and Homestead Rebate Program, are also included with this activity.

Returns Files

The Mill Hill Returns Files Section was restructured to maintain only the files for the current year returns of the Gross Income Tax. Approximately 6,570,800 Gross Income Tax Returns of various types are housed in this section. More than 620,500 requests for files and returns were completed during fiscal year 1988.

Returns Processing

Returns Processing's functions include the extracting, screening, coding and numbering of tax returns as well as all mail services within the Division. More than 95% of all checks received are deposited in the bank on the day received.

During the fiscal year this section assumed responsibility for the newly enacted Litter Control Tax, for processing sales tax returns from vendors covered by the New York/New Jersey cooperative agreement, and for manually processing six taxes formerly handled by the Revenue Accounting Section.

During the month of August, the Returns Processing Section allots space to the Department of Human Services' Life Line program, and keeps account of their mail receipts. The total receipts associated with this program for the fiscal year was $168,283.

Over 10.7 million pieces of mail were received during 1988. A comparison of mail receipts for the last two fiscal years follows:

TAX SOURCE	MAIL RECEIPTS 1987	1988
Amnesty	—	238,213
Atlantic City Luxury	1,923	1,949
Alcoholic Beverage	4,959	4,425
Business Personal Property	50,759	47,012
Cigarette	29,821	12,609
Corporation Business	475,133	449,258
Gross Income:		
Employee 1040 Estimated	957,055	1,007,128
Employee 1040	3,772,183	3,938,171
Employer Withholdings	1,337,012	1,349,215
Homestead Rebate Applications	1,561,907	1,593,500
Employer Reconciliations	191,635	201,227
Litter Control	60,747	51,807
Miscellaneous	536,605	538,607
Motor Fuels	26,911	20,894
New York/New Jersey Border Sales	4,836	18,516
Sales and Use/Urban Zone	1,281,488	1,316,654
Totals	10,292,974	10,789,175

In addition, over 9.1 million returns were processed. A comparison of returns processed for the major taxes is listed below:

	RETURNS PROCESSED 1987	1988
Business Personal Property	53,895	40,292
Corporation	536,759	535,131
Gross Income:		
Employee 1040 Estimated	1,055,963	1,063,052
Employee 1040	4,263,114	4,333,629
Employer Withholding	1,482,079	1,570,097
Employer Reconciliations	215,549	220,700
Sales and Use/Urban Zone	1,335,337	1,337,906
Totals	8,942,696	9,100,807

NOTE: Mail Receipts are all mail items received by the Division of Taxation and include returns and payments, returns without payments, checks only, and all other correspondence addressed to the Division.

Returns Processed means all returns received by Mill Hill Processing Center, Main Office or any Branch office of the Division of Taxation and processed through the Returns Processing Section.

Revenue Accounting

The Revenue Accounting Section is responsible for:

.... maintaining the accounting records for all the tax revenues processed by the Mill Hill Processing Center.

.... reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax Agreement.

.... monitoring and setting meters for Cigarette Tax at the District offices, authorizing meter settings at various banks throughout the State, and issuing Cigarette Tax Stamp (decals).

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via on-line computer terminals for the Agency Accounting System. The Section reviews problem checks and returns for Sales, Corporation and Gross Income Taxes, and makes adjustments to taxpayer accounts when an error has been incurred.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared for the taxes processed at Mill Hill. All revenue accounts are reconciled to the Department of Treasury Information System on a monthly basis.

Yearly distribution of revenues for the Financial Business Tax and the Insurance Premium Tax are prepared and forwarded for certification of the Director. The section also assists in the compiling of figures for Corporation Bank Tax distribution in conjunction with the Audit Adjustment Branch.

In addition, the section has undertaken the input of Electronic Transfer and a Cash Receipts Accounting System enhancement of data entry for Motor Fuels Tax, Atlantic City Luxury Tax, Urban Enterprise Zone, Beverage Sales, Savings Institution, Financial Business, Corporation Business, Oil Spill, and Corporation Banks Tax. The section also has responsibilities of reporting revenues to the State of New York received under the Interstate Cooperative Sales Tax. This section also monitors and sets meters for the Cigarette Tax at the district offices and authorizes meter settings at various banks throughout the State. Cigarette Tax Stamps (decals) are also issued from this office.

This section also acts as a liaison with the Department of the Treasury, Labor, Health, Environmental Protection and Insurance in regards to various trust accounts and funds that these departments are involved in. The Division revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

A new computer based system has been programmed to aid in the processing and billing of the Cigarette Tax. This system will be fully operational in October, 1988.

Data Input and Control

This section is responsible for controlling all computer input and output generated by the processing of tax forms and related documents. It consists of two units:

1. *Data Capture Unit*—Handles input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.
2. *Data Input and Output Control Unit*—Controls source documents and the input and output maintenance of control ledger delivery of hard copy reports and microfilm, and acts as liaison of the Revenue Accounting Section and O.T.I.S. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection

The primary function of this section is to analyze, interpret and correct all rejected computer edits and to prepare data for corrective action. This section is also responsible for having all tax batches accepted through the Cash Receipts Accounting System.

During fiscal 1988 year, this section handled 742,573 rejected edits.

Deposit Preparation

This section prepares for bank deposit all checks and cash receipts representing payments for tax returns, billings and licenses. It also maintains liaison with Depository Banks and the Division of Budget and Accounting. During fiscal year 1988, approximately 5.3 million checks and cash transactions were deposited.

LOCAL PROPERTY TAX

Local Property Taxes produced 46% of New Jersey State and Local Taxes collected during fiscal 1988.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, Chapter 499, P.L. 1979 revaluation contracts, certification of assessors, and tax maps; preparation of the annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, and homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, in lieu payments of state owned property; and services to other departments and individuals.

TABLE 3
NET LOCAL PROPERTY TAX GROWTH BY YEARS

Year	*Total (millions)*	*Percent Change*	*Year*	*Total (millions)*	*Percent Change*
1979	$3,441.6	5.08	1984	$5,175.0	6.73
1980	3,743.5	8.77	1985	5,517.5	6.62
1981	4,134.8	10.50	1986	6,094.1	10.50
1982	4,495.4	8.72	1987	6,766.1	11.03
1983	4,848.7	7.86	1988	7,693.0	13.70

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1988, 563 local taxing districts undertook 1,276 such programs by professional revaluation firms. In 1988, 66 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1988, 63 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1988, the Division held 2 Assessor Certification Examinations. A total of 155 candidates completed these examinations in fiscal year 1988.

Of the 1,631 persons who have been issued a tax assessor certificate since inception of the program, 352 are presently in office as assessors, 65 are Deputies, 555 are no longer in office, 55 are on an assessor's staff, 536 have no connection with an assessor's office, 154 are deceased, 4 have had their tax assessor certificates removed, and 16 are out of state residents.

Of the 567 municipalities in New Jersey, 534 have a certified Tax Assessor, 2 have a non-certified tax assessor, 13 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office.

77 Positions of Deputy Tax Assessor have been authorized of which 65 are filled by persons holding a tax assessor certificate. Five Deputy Tax Assessors are not certified and 7 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1982, 83 taxing districts have developed completely revised tax maps and 317 have existing maps judged current and usable.

Tax maps have never been approved in 13 taxing districts, including those that are not required to have a map, 347 districts have approved tax maps more than twenty years old, and the remaining 207 have maps approved between 1968-1988. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1988 was 61.83%.

The Table of Equalized Valuations promulgated October 1, 1988 shows that the aggregate assessed valuation of the real property in the State totaled $269.9 billion and the aggregate true value totaled $436.5 billion. Total equalized valuation increased from $359.6 billion in 1987 to $438.9 billion in 1988, an increase of $79.3 billion, or 22.1%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

In 1988 there were 37,743 "line items" of qualified farm assessments comprising 1,223,758 acres or 24.88 of total State area. Although large in area, these farmland assessments represent .13 of the entire property tax base.

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $42,394,151.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1975 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provisions for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits of the field staff. During the year 9,206 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year, the field staff was responsible for overseeing the processing and prescreening of 254,209 SR-1A's of which over 103,313 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office, over 20,084 calls were made and 83 new assessors provided introductory training by field staff personnel. There were 25,903 SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Assessor Training

Since 1954 the Division has co-sponsored annual in-service training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers, The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1988, assistance was given in 49 municipalities on 159 separate properties having an appraised value of $610,377,696. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing For Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.6 million rebate checks totaling $304.8 million were mailed to taxpayers on or before July 15, 1988. The average rebate was $193.67. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976. Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

Railroad Tax

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected.* Railroad owned property not used for railroad purposes is assessed and taxed locally.

TABLE 5
SUMMARY OF LOCAL PROPERTY NET VALUATIONS TAXABLE

	1988	1987	Increase or Decrease
Atlantic	$ 13,125,406,025	$ 12,328,793,002	$ 796,613,023
Bergen	58,506,996,862	41,259,243,715	17,247,753,147
Burlington	10,460,128,940	8,787,733,423	1,672,395,517
Camden	7,784,720,510	7,586,740,110	197,980,400
Cape May	8,102,149,064	7,159,321,543	942,827,521
Cumberland	2,410,821,738	2,023,672,187	387,149,551
Essex	12,498,191,800	11,424,278,600	1,073,913,200
Gloucester	4,722,056,916	4,415,834,315	306,222,601
Hudson	12,425,329,251	5,386,026,919	7,039,302,332
Hunterdon	5,896,471,001	4,839,427,427	1,057,043,574
Mercer	5,308,136,210	5,119,544,403	188,591,807
Middlesex	26,569,731,861	21,088,637,285	5,481,094,576
Monmouth	19,233,802,873	16,763,377,620	2,470,425,253
Morris	22,482,174,806	20,163,649,686	2,318,525,120
Ocean	17,505,557,436	14,956,277,972	2,549,279,464
Passaic	9,334,961,787	6,609,428,027	2,725,533,760
Salem	1,046,134,860	914,912,102	131,222,758
Somerset	11,302,292,318	9,946,863,889	1,355,428,429
Sussex	4,677,112,825	3,853,379,642	823,733,183
Union	15,300,595,188	13,196,502,418	2,104,092,770
Warren	3,536,355,397	2,366,232,833	1,170,122,564
Totals	$272,229,127,668	$220,189,877,118	$52,039,250,550

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*No State aid was paid since calendar year 1982 due to Conrail and Amtrak exemption from any State tax, except for 1984-1987 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

TABLE 6
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1988	1987	Increase or Decrease
Public school property	$ 7,690,912,893	$ 6,894,046,915	$ 796,865,978
Other school property	3,077,280,148	2,505,265,588	572,014,560
Public property	16,999,282,739	14,279,896,141	2,719,386,598
Church & charitable property	5,405,560,503	4,685,588,599	719,971,904
Cemeteries & graveyards	666,841,677	540,223,550	126,618,127
Other Exemptions:			
Real	8,304,389,727	6,755,096,078	1,549,293,649
Totals	$42,144,267,687	$35,660,116,871	$6,484,150,816

TABLE 7
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1988	1987	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes)	$1,806,887,131.76	$1,631,295,919.72	$175,591,212.04
County Library taxes	29,706,622.17	25,519,571.82	4,187,050.35
County Local Health Service taxes	6,922,649.00	5,429,315.00	1,493,334.00
Local Purpose taxes:			
District School taxes	3,862,337,610.27	3,455,561,810.93	406,775,799.34
Other local taxes	2,048,945,940.31	1,711,405,758.79	337,540,181.52
Total tax levy on which tax rate is computed	*$7,755,666,441.51	*$6,829,752,376.26	$925,914,065.25

*Bergen County included $866,488.00 (Garbage District) in their Total Tax Levy for 1988 and $540,000.00 for 1987.

TAXPAYER REGISTRATION

The Taxpayer Registration Branch was formed in the last quarter of the 1988 fiscal year with the mission of registering new taxpayers and maintaining registration information on previously registered taxpayers. In addition, taxpayer registration related functions such as delinquency identification, licensing, subjectivity, and identifying relationships between taxpayers are also part of the branch's responsibility. The branch was organized in conjunction with the implementation of the Division's new registration system known as "Tax/Reg." This system allows the Division to capture more information needed for tax eligibility determinations, tax return mailings and delinquency identification.

Taxpayer Registration

The first functional section moved to the Taxpayer Registration Branch was the former Central Identification Section. This section is now known as the Taxpayer Registration Section. During the fiscal year, the section added 49,208 new accounts to the registration file and processed 254,713 changes to existing information on the system.

SPECIAL PROCEDURES/INVESTIGATIONS

The Special Procedures/Investigations Activity is concerned with problem taxpayers or collection activity involving litigation. Regarding taxpayers with special problems, Investigations is responsible for establishing field contact with taxpayers for whom on site examination, clarification, inspection or related acts of tax enforcement may be appropriate. The Tax Evasion Task Force is included in this Activity. The Division's two main taxpayer information services are also included in this Activity. The Tax Counselors attorneys give technical and legal advice relating to taxation while the Taxpayer Service provides general assistance and information to the taxpayer.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities but is also responsible for recommending taxpayers for criminal and civil proceedings.

During the fiscal year many of the enforcement programs administered by Special Procedures were curtailed as a result of the Branches' involvement with the Tax Amnesty Program. It is anticipated the 1989 figure will reflect a marked increase in enforcement oriented actions.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claims to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 7,150 notices of insolvency resulting in 767 Proofs of Claim being filed. The difference between the notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division. The assessed value of claims was $24.7 million while collections totaled $3.3 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

TABLE 4
1988 SUMMARY OF FARM ASSESSMENT[1] REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		% Distribution	
	No. of Line Items[2]	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b[2]	Assessed Value	Farm Assessed 3a	Value 3b
Atlantic	1,011	$ 55,219,235	1,480	38,032.09	10.51	$ 12,374,851	2,491	$ 67,594,086	.42	.10
Bergen	90	31,451,000	148	3,071.89	2.04	4,364,950	238	35,815,950	.05	.01
Burlington	1,754	153,265,450	3,608	159,689.05	30.45	40,357,577	5,362	193,623,027	1.48	.39
Camden	361	13,455,125	895	13,965.25	9.82	7,145,775	1,256	20,600,900	.18	.09
Cape May	263	15,390,530	555	14,211.90	8.37	3,305,050	818	18,695,580	.19	.04
Cumberland	1,722	73,726,900	2,701	86,854.44	27.01	23,156,188	4,423	96,883,088	3.11	.98
Essex	12	1,841,400	26	397.33	.49	289,100	38	2,130,500	.01	.00
Gloucester	1,682	98,519,300	3,384	83,104.29	39.52	36,320,800	5,066	134,840,000	2.12	.78
Hudson	—	—	—	—	—	—	—	—	—	—
Hunterdon	2,965	478,811,792	5,054	153,595.13	54.92	36,822,581	8,019	515,634,373	8.17	.63
Mercer	773	90,970,970	1,621	50,817.05	35.13	16,297,930	2,394	107,268,900	1.74	.31
Middlesex	622	65,032,300	1,267	36,058.88	18.25	22,183,000	1,889	87,215,300	.25	.08
Monmouth	2,092	327,610,352	2,954	80,203.13	26.27	37,075,470	5,046	364,685,822	1.72	.19
Morris	659	115,229,144	1,292	33,891.23	11.09	11,246,828	1,951	126,475,972	.52	.05
Ocean	396	42,161,550	479	12,371.43	3.02	3,594,950	875	45,756,500	.24	.02
Passaic	65	10,044,100	168	7,930.83	6.45	2,818,600	233	12,862,700	.11	.03
Salem	1,791	89,190,900	3,809	125,960.93	57.38	29,106,640	5,600	118,217,540	8.68	2.83
Somerset	945	167,863,600	1,830	62,862.50	32.19	15,301,901	2,775	183,165,501	1.50	.14
Sussex	1,695	148,772,650	3,358	120,656.51	35.82	20,581,305	5,053	169,353,955	3.20	.44
Union	16	4,207,300	32	318.94	.48	315,900	48	4,523,200	.03	.00
Warren	1,465	194,828,873	3,082	111,982.55	48.34	24,527,539	4,547	219,356,412	5.55	.70
Total	20,379	$2,177,592,471	37,743	1,195,975.35	24.88	$347,186,935	58,122	$2,524,779,406	.81	.13

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

Bulk Sales Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 3,120 Bulk Sales Notices resulting in collections of $3.4 million.

Condemnations & Foreclosures

During the fiscal year, 189 collection efforts relative to Condemnation proceedings and Foreclosure proceedings produced assessments resulting in total collections of $192,465.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of $3.6 million from 580 accounts during fiscal 1988.

During the fiscal year, the Branch began a joint venture with the Office of the Attorney General to collect delinquent taxes. The initial purpose of the project was to secure the assistance of the Attorney General to recover tax debts for those entities operating outside of New Jersey. The scope of the project has now widened to include taxpayers within New Jersey.

Initiated in the fall of 1987, and being coordinated through the Deferred Payment Control Section, the program has produced 709 cases which have been referred to the Attorney General. Collections on these matters amounted to $359,311 for the eight month period of the fiscal year.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal year 1988, the Judgment Section processed 4,225 files and collected $6.3 million. It also issued 1,565 Certificates of Debt in the amount of $28.7 million which were docketed as Judgments in the Superior Court.

All aspects of the procedure for filing a Certificate of Debt in New Jersey Superior Court, excluding the physical process of delivering the document to court, have been decentralized to the seven regional offices of the Investigations Branch.

Liens, Levies and Seizures

During fiscal year 1988, 1,138 cases were investigated resulting in the filing of 1,633 Warrants of Execution in the County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies and Seizures Section seized the assets of 57 various enterprises in order to induce taxpayer compliance.

This section produced revenue of $1.6 million during fiscal year 1988.

During fiscal year 1988, the function of the Liens, Levies and Seizures Section were increasingly assimilated by the Investigations Branch of the Activity. This increase in scope will allow the Activity to enforce New Jersey Tax statutes more effectively and efficiently.

INVESTIGATIONS

The Investigations Branch is responsible for establishing field contact with taxpayers for the purpose of collecting delinquent and deficient taxes, securing delinquent returns, investigating new businesses, detecting state tax law violations, filing Certificates of Debt against uncooperative taxpayers, executing on those Certificates of Debt through levy or seizure action, prosecuting violators in municipal court, and recommending criminal prosecution when appropriate.

At the present time, 122 field investigators are assigned to seven regional offices located throughout the State. During fiscal year 1988, 33,923 assignments were completed resulting in the collection of $28.1 million. It should be noted that production was significantly less than the previous year's figures of 51,286 completed assignments and $43.2 million in collections due to Amnesty and Amnesty related activities. The taxpayer service function in the regional offices resulted in collections totalling $104.3 million. This is a 65% increase over the previous year's collections of $63.1 million.

With the continued enhancements of the Division of Taxation's Unremitted Liability Inventory Plotting System (TULIPS), the regional offices have an effective tool to aid in the enforcement of the many tax statutes under its jurisdiction. Taxpayer information and case tracking abilities available from TULIPS have facilitated the ability to locate and initiate action involving many cases that otherwise may have gone undetected.

During fiscal year 1989, the Investigations Branch will continue its increased emphasis on enforcement activities and special projects to identify patterns and pockets of tax evasion.

One of the most successful of these projects is the Boat Program which has realized approximately $3 million over the last two fiscal years. These monies are derived from boat owners in New Jersey who have failed to pay the sales or use tax on their vessels. Instrumental in this program has been a 23′ Pentara racing boat on loan from U.S. Customs, which is used by the investigators to seek out potential tax evaders on N.J.'s waterways. A 25′ Sea Ray will soon be added to the Division's "Navy" to assist in the program.

Another project that will continue during fiscal 1989 is the flea market program, whereby the various flea markets, trade shows, fairs, etc. are canvassed to see that all vendors are properly registered and in compliance with the State's tax laws.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles on all non-dealer vehicle transactions to determine whether the proper amount of sales or use tax was paid.

After proper screening of title transfers, assessment letters are mailed to any transferee where there appears to be an additional tax liability resulting from the sales of motor vehicles, boats, and aircraft. During the year, 28,088 letters were processed and total revenue collected was $2.3 million.

In addition, this section examines all exemption certificates from purchasers who claim exemptions from the New Jersey Sales Tax, and bills them for the tax due if the exemption is inappropriate.

Litigations Unit

The Amnesty legislation provides that a person commits a disorderly persons offense for a variety of acts or omissions relative to any State tax law. Examples of such offenses are failure to file a return, failure to pay the tax due, failure to register, failure to keep required records, dealing with persons not properly registered, knowingly possessing taxable goods on which the tax has not been paid, etc.

The Litigations Unit, which is responsible for the administration of the Disorderly Persons Program, prepares summonses, tracks cases, and prepares statistical reports. The Disorderly Persons cases are prepared by the field investigators and prosecuted in municipal court by a Deputy Attorney General.

Case resolutions for fiscal 1988 are as follows:

Closed Cases	474
Jail Days Imposed	210
Jail Days Suspended	180
Probation (days)	1,825
Fines Imposed	$142,971
Fines Suspended	$ 11,825
Restitution Paid	$ 93,734

Amnesty

Amnesty and Amnesty related activities occupied about six months of the investigators' time during this fiscal year. For about two months immediately prior to Amnesty as well as during the Amnesty period, the investigators in the field were involved in outreach activities to identify and contact potential amnesty candidates. The two Taxmobiles, Mr. Moto and Dotti, traveled around the State to convey the Amnesty message and assist taxpayers in the filing of their amnesty applications.

During this period of time the emphasis was strictly on Amnesty. The investigators reached out to delinquent and deficient taxpayers inviting them to take advantage of the opportunity for Amnesty, promising forgiveness if they came forward and much more severe penalties if they did not.

TAX COUNSELORS

Tax Counselor Section provides answers to technical or complicated inquiries from any taxpayer or the public regarding taxes administered by the Division. It also drafts rules and regulations and gives internal advice to other units regarding questions or issues which arise under the laws administered by the Division. In cooperating with the Office of the Attorney General, it acts as liaison with respect to the Division's litigating position in tax appeals and in the process of requesting an opinion of the Attorney General. It also coordinates the Division's activities with regard to information given to the public. This public information function is accomplished through impact statements and written responses to rule comments when rules are proposed or adopted to implement provisions of tax laws, and less formally in the form of question and answer booklets, tax return instructions and the State Tax News.

TAXPAYER SERVICES

Information on all taxes and programs administered by the Division is provided by Taxpayer Services' personnel, who responded to nearly 3,300 inquiries by letter and answered over 790,000 telephone calls during fiscal 1988. The addition of a new phone system and toll free "hotline" number, 800-323-4400, enabled agents to answer 30% more phone calls than in the previous year.

Prerecorded New Jersey tax information was provided for the first time as part of a co-operative "TELE-TAX" program with the Federal Internal Revenue Service. Taxpayers received recorded answers to commonly asked questions by calling a toll free number that was operative 24 hours a day, 7 days a week.

Enhanced by ongoing computerization, the programs and services are provided to the general public as well as specific segments of the population such as new residents, senior citizens, new businesspersons and retailers.

Tacs

The Taxpayer Automated Contact System (TACS) is a collection and enforcement activity administered by Taxpayer Services relying heavily on phone and/or mail contact for the purpose of collecting delinquent and deficient taxes.

Initiated as a pilot program in May 1987, TACS commenced full operation in February 1988. During fiscal year 1988, the unit handled 4,521 cases and collected $3,316,367.00.

TACS, while primarily an enforcement tool to inexpensively increase compliance, also provides a service to resolve taxpayers' problems and assists them in becoming more informed and responsible business people.

Regional and Walk-In Offices

Personal tax assistance, including the completion of tax returns, was rendered at 10 walk-in regional offices located throughout the State, with over 15,000 inquiries being answered at the Trenton location alone. Taxpayers also received statewide assistance at an additional 11 temporary offices which were open during the income tax season.

Training Programs

Taxpayer Service personnel trained over 1300 volunteers through the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. The volunteers locally assisted over 49,000 residents to complete New Jersey income tax forms at over 400 sites statewide. Volunteers also visited over 1300 homes to aid the infirm and handicapped with their tax returns. Reference materials, including a comprehensive New Jersey Income Tax Coursebook and several newsletters, were provided to volunteers to aid them in their efforts. Technical tax and procedural training was provided to seasonal Division employees and permanent staff members as an integral part of a commitment to provide accurate up-to-date information to taxpayers.

The training staff has built an on-going relationship with colleges and universities for the purpose of hiring students from those schools that have formal co-operative education programs. Taxpayer Services hired 12 students, providing them with the opportunity to become productive members of a work force while gaining practical knowledge and experience in the operation of a government agency.

Small Business Seminar/Speakers Bureau

The Small Business Seminar Program, held in conjunction with the Internal Revenue Service, continued to meet the needs of new entrepreneurs by providing both State and Federal tax information to 896 new businesspersons at all-day seminars. Taxpayer Service representatives participated regularly in the Jersey Jubilee, a program sponsored by the Governor's Office that brings State government closer to the people it serves. The Jersey Jubilee program makes use of a portable display, illustrating the various programs provided by Taxpayer Services. Guest speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publications and Tax Forms

Taxpayer Information Services is responsible for the design, composing and editing of several publications containing tax information of specific interest to various segments of the populace. The publications are provided to the regional offices for distribution and are also mailed to taxpayers on request. Approximately 9,000 practitioners ordered bulk forms in fiscal 1988 and nearly 75% took advantage of the

"Fast Forms" service which mails a packet of each State tax form upon request.

Service Improvements

Taxpayer Services will continue to participate in the National Association of Tax Administrators (NATA). As part of an Outreach Program coordinated by NATA involving the Internal Revenue Service and three States—New Jersey, New York and Utah, periodic seminars will be held for the exchange of ideas concerning Taxpayer Services.

A continuing education program will be expanded to include a new coursebook entitled "Understanding New Jersey Taxes" and a teacher's manual is being added. The new text will be used for several purposes including VITA/TCE, in-house training and the Internal Revenue sponsored program "Understanding Taxes." As a manual for students, the coursebook will be distributed to over 600 high schools throughout the State.

Greater use will be made of the college co-operative education programs, which will provide mutually enriching work experiences for students and the Division.

The Division's own version of the IRS' "TELE-TAX" entitled "TAX TALK" is scheduled to go into pilot and is projected to be operational by tax season. The prerecorded information will be able to answer frequently asked questions on a variety of tax subjects, thus enabling employees to devote greater effort to complex questions and problems.

TAX EVASION TASK FORCE

The Tax Evasion Task Force has the responsibility for the detection, investigation and prosecution of criminal violations arising from the noncompliance with New Jersey's tax statutes.

The Division's commitment to the strict enforcement of New Jersey's tax laws was significantly assisted by the recently enacted New Jersey Tax Amnesty legislation, which included greatly enhanced criminal penalties for violators. In order to meet this new challenge, the staffing of the Tax Evasion Task Force was increased, additional offices were established, and numerous new information-gathering projects and cases initiated to identify and address areas of noncompliance.

The number of investigations initiated and closed was the highest since the Task Force was established—202 and 90, respectively. Also, 233 information items were evaluated for criminal investigation potential. Additionally, 20 cases were forwarded to state and county prosecutors offices, for criminal prosecution. There have been 11 taxpayers indicted and 20 pleaded guilty to various tax evasion charges. Fines assessed were $36,175, and collections totalled $97,362.19. Jail time sentenced was 10½ years. The total probation ordered equalled 33 years, and 1,150 hours of community service sentences were imposed.

CHAPTER III
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41-1 *et seq.*

DESCRIPTION

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C. 85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C. 43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1973 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.
(2) Sales under R.S. 54:43-2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

RATE OF TAX

Types of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquor	$2.80
Still Wine, Vermouth and Sparkling Wines	$ .30
Wine (local)	$ .20

COLLECTIONS (Fiscal Year)

1986	$58,562,564
1987	57,886,041
1988	55,092,185

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 8
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

	ALCOHOLIC BEVERAGE RATES			SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03-1/3 bbl.	$2.80 gal.	30¢ gal.	7.3%[3]
Connecticut	$3.00 bbl.	$3.00 gal.	30¢ to 75¢ gal.	7½%
New York	5-1/2¢ gal.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10 gal.	—
Maryland	9¢ gal.	$1.50 gal.	40¢ gal.	5%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	0.5¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and pro-

cessors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1986	$33,136,984
1987	29,786,820
1988	23,100,946

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51 P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed. Effective July 1, 1983, the surtax was increased from 5% to 6%. Rate of tax on packs of 25 cigarettes at 125% of the tax on packs of 20 cigarettes effective September 1, 1985 or $.3125 per pack. Discount rate on the 25 cigarettes stamps .886% of face value. Effective July 1, 1987, the 6% surtax applied to the average wholesale price of cigarettes increased from 6¢ to 8¢. The rate of tax on a pack of 25 cigarettes at 125% of the tax on 20 cigarettes also effective July 1, 1987 or $.3375 per pack.

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

9-1/2¢ for each ten cigarettes or fraction thereof (19¢ per pack of twenty cigarettes) plus a surtax equal to the sales tax rate applied to the average wholesale price of cigarettes rounded up to the next highest cent but not less than 2-1/2¢ per 10 cigarettes (8¢).

A distributor is allowed a 1.80% discount on the purchase of 1,000 or more stamps or meter impressions.

COLLECTIONS (Fiscal Year)

1986	$214,203,041
1987	210,954,509
1988	221,822,632

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 9
CIGARETTE TAX RATES
COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	27¢	Exempt
Connecticut	26¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	18¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

LICENSE FEES—FISCAL YEAR 1988

Type	*Fee*	*Number*	*Amount*
Distributor	$350	109	$ 38,150
Wholesale Dealer	250	287	71,501
Retail Dealer	5	18,311	86,695
Vending Machine	5	19,755	98,656
Manufacturer	10	19	130
Manufacturer's Representative	5	217	1,085
Miscellaneous License Revenue	—	—	—

TABLE 10
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate*	*Total Packs of Cigarettes Sold*	*Percent Change*
1986	25¢	870,791,400	-1.2
1987	27¢	857,764,350	-1.5
1988	27¢	839,076,620	-2.2

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

  (1) Holding a general certificate of authority issued by the Secretary of State;

  (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

  (3) Doing business in New Jersey;

  (4) Employing or owning capital or employing or owning property in New Jersey;

  (5) Maintaining an office in New Jersey.

The tax is measured by that portion of the net income allocable to New Jersey. The tax applies to Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C. 264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

Chapter 143 Laws of 1985 allows a carryover of net operating loss as a deduction from taxpayer's entire net income for seven years following the year of the loss for taxable years ending after June 30, 1984. (Approved April 22, 1985)

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporation Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street, Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax; and

(11) International Banking Facilities.

RATE OF TAX

A tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. The minimum tax is $25 for domestic corporations and $50 for foreign corporations.

INSTALLMENT PAYMENTS OF ESTIMATED TAX

Taxpayers are required to make installment payments of Estimated Tax. The requirement for making these payments is based on the amount of the Total Tax Liability shown on the most recent return.

(a) If the Total Tax Liability is $500 or more, the taxpayer must make installment payments. These payments are due on or before the 15th day of the 4th, 6th, 9th and 12th month of the tax year.

(b) If the Total Tax Liability is less than $500, installment payments may be made as shown in (a) above or, in lieu of making installment payments, the taxpayer may make a payment of 50% of the Total Tax Liability.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT, ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by net income allocated to New Jersey, according to a three-fraction formula based on an average of property, sales and payroll. The factor is computed by adding the percentage of the property, sales receipts and payroll fractions and dividing the total by three.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*Financial Corporations*
1986	$ 996,135,078	$66,212,562	$ 4,057,467
1987	1,129,229,561	72,702,945	6,235,893
1988	1,227,591,049	80,429,895	14,898,112

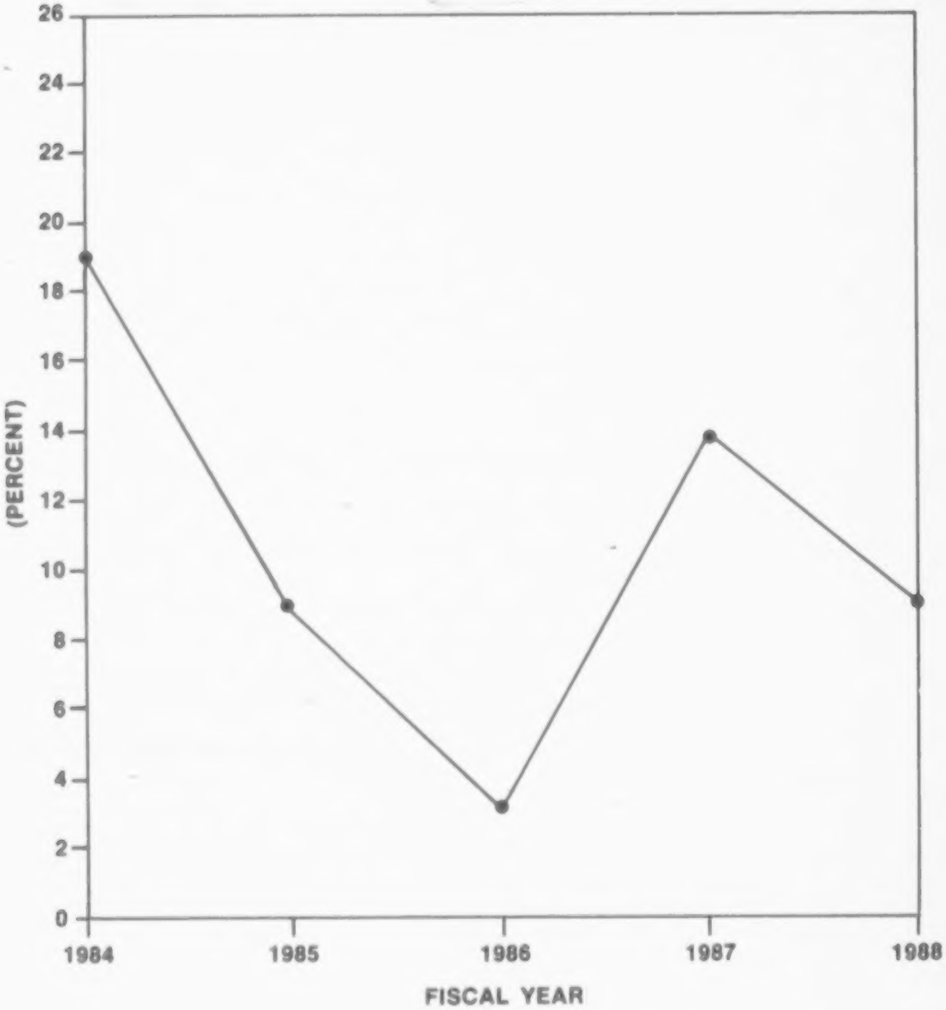
DISPOSITION OF REVENUES

Revenues collected from general business corporations are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CHART 1
CORPORATION TAX PERCENT CHANGE
1984-1988



CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E-1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

COLLECTIONS (Fiscal Year)

1986	$ 290,186
1987	510,013
1988	1,732,004

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B-1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C. 9, P.L. 1970).

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Business Tax (C. 171, P.L. 1975). Unincorporated Financial Businesses continue to be subject to the tax.

EXEMPTIONS

(1) National Banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies; and

(9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one state, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1986	$24,424
1987	35,456
1988	8,309

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

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[1] Exempt only if organized under Laws of New Jersey.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 effective January 1, 1983.

C. 304, P.L. 1985 allows residents a deduction from taxable income for property taxes paid on the taxpayer's homestead, effective for taxes paid after 1984.

RATE OF TAX

Graduated from 2% on taxable income up to $20,000 to 2-1/2% on taxable income over $20,000 but not over $50,000 to 3-1/2% on amounts in excess of $50,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not

exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1986	$2,052,592,417
1987	2,607,617,501
1988	2,564,305,127

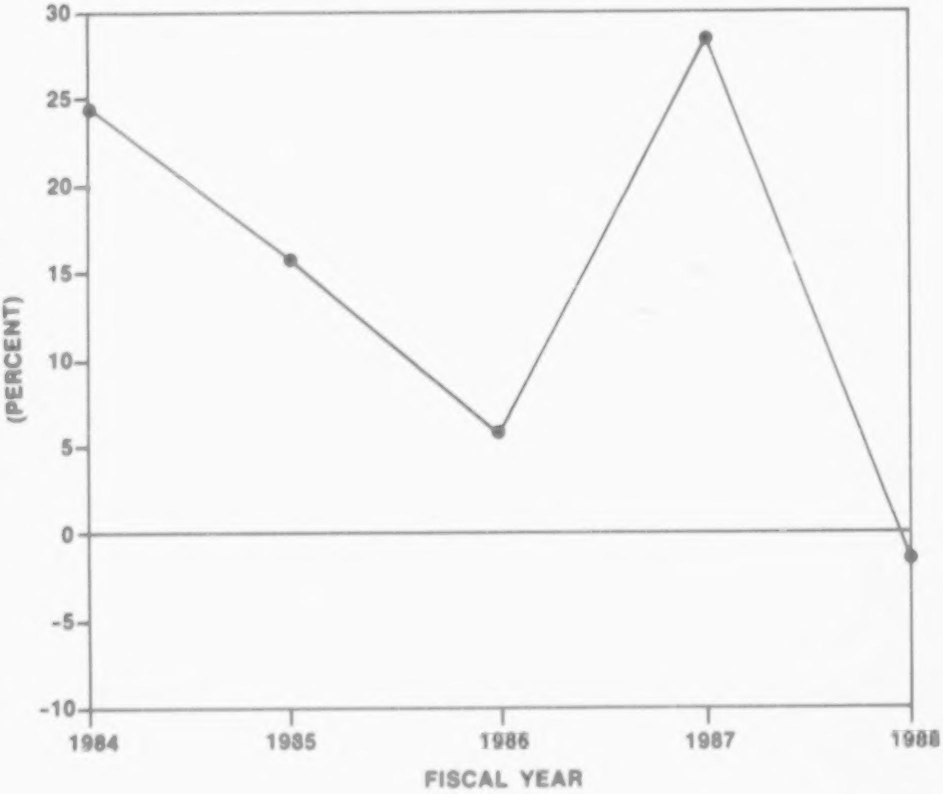
DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

CHART 2

GROSS INCOME TAX PERCENT CHANGE

1984-1988



INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 54:16A-1—*et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium Tax. It also provided an additional 50% prepayment from domestic insurers.

TABLE 11
CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)

1986

Total Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	127,661	$ 3,733,494	$ 996,458	$ 2,121,444	$ 1,524,913	$ 334,394	$ 17,519,263
$ 100 Under 200	10,117	531,156	912,443	604,481	711,423	57,335	2,653,569
200 Under 300	6,594	373,089	1,254,280	617,380	633,997	55,969	2,327,169
300 Under 400	5,021	318,655	1,426,484	629,959	442,597	62,313	2,362,050
400 Under 500	3,979	260,215	1,522,136	621,038	413,142	56,322	2,481,077
500 Under 1,000	12,874	1,058,313	8,233,525	1,142,321	1,299,627	255,178	11,230,992
1,000 Under 2,000	13,089	1,532,417	17,280,265	1,462,202	2,316,262	475,525	20,922,964
2,000 Under 3,000	7,277	1,155,931	16,673,469	1,030,280	1,101,130	282,235	19,652,854
3,000 Under 4,000	4,531	941,144	14,775,797	805,349	827,909	312,410	17,515,555
4,000 Under 5,000	3,381	732,259	14,420,384	619,038	712,950	244,541	16,413,632
5,000 Under 10,000	7,851	2,990,419	52,194,185	2,028,619	2,396,976	1,009,870	61,043,362
10,000 Under 25,000	5,370	4,316,722	78,666,412	2,047,351	2,436,714	837,376	95,730,219
25,000 Under 50,000	2,136	3,351,515	71,364,330	1,549,901	1,572,790	773,138	79,646,372
50,000 Under 75,000	874	3,262,273	50,055,592	1,117,265	1,628,169	432,648	59,236,924
75,000 Under 100,000	456	2,059,973	37,611,163	517,047	-2,266,029	518,715	46,403,555
$100,000 and Up	1,382	11,732,596	563,454,230	8,385,074	10,574,636	3,704,088	610,906,863
Totals	212,593	$38,350,172	$928,848,235	$25,298,750	$26,327,203	$9,513,059	$1,066,047,418

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 12
CORPORATION TAX RETURNS
BY NET INCOME TAX LIABILITY
(Dollar Amounts in Thousands)

1986

Net Income Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	136,766	$16,934,886	$ -861,345	$ 2,791,194	$ 2,352,131	$ 708,182	$ 47,121,975
$ 100 Under 200	6,997	251,356	1,024,294	486,277	433,194	43,077	1,728,167
200 Under 300	5,353	216,841	1,328,180	562,433	464,433	57,117	1,889,012
300 Under 400	4,289	222,636	1,487,886	588,032	370,274	51,408	2,215,817
400 Under 500	3,548	148,007	1,589,013	508,299	296,292	50,384	2,232,839
500 Under 1,000	11,734	496,415	8,515,383	1,068,987	1,075,686	232,798	10,429,106
1,000 Under 2,000	12,256	722,610	17,701,711	1,447,455	1,351,567	453,235	20,191,119
2,000 Under 3,000	6,829	590,773	16,751,139	989,721	815,713	396,969	19,036,001
3,000 Under 4,000	4,346	455,358	15,078,408	775,022	712,116	297,363	16,706,234
4,000 Under 5,000	3,249	384,062	14,554,204	582,182	619,063	249,026	16,060,420
5,000 Under 10,000	7,479	1,717,191	52,625,640	1,994,546	1,780,237	946,423	58,735,647
10,000 Under 25,000	5,096	2,227,635	78,893,254	1,982,105	2,185,242	757,293	87,615,851
25,000 Under 50,000	2,055	1,813,550	72,024,886	1,597,138	2,273,118	720,850	78,029,902
50,000 Under 75,000	818	1,407,681	48,980,005	1,093,753	896,401	482,724	55,032,102
75,000 Under 100,000	433	898,746	37,530,580	494,672	200,158	477,851	41,635,375
$100,000 and Up	1,345	9,862,422	560,647,006	8,356,936	10,511,581	3,615,376	606,387,850
Totals	212,593	$38,350,172	$928,848,235	$25,298,750	$26,327,203	$9,513,059	$1,066,047,418

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 13
CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
(Dollar Amounts in Thousands)

1986

Net Worth Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	187,761	$ 5,115,763	$194,153,508	$10,878,847	$14,781,208	$3,260,525	$ 234,092,301
$ 100 Under 200	9,848	1,336,235	43,568,870	1,540,212	1,570,995	737,726	50,299,057
200 Under 300	3,884	946,425	29,887,938	788,213	858,275	483,992	33,147,809
300 Under 400	2,214	764,919	23,474,509	697,967	568,063	280,888	25,967,387
400 Under 500	1,335	586,240	17,871,362	423,980	394,500	225,867	20,885,435
500 Under 1,000	3,292	2,277,546	82,425,424	1,829,291	1,587,389	676,839	90,558,422
1,000 Under 2,000	1,945	2,698,508	81,473,306	1,693,634	3,000,280	481,504	89,679,238
2,000 Under 3,000	756	1,842,117	46,117,502	302,367	1,572,895	412,065	50,833,108
3,000 Under 4,000	417	1,437,915	32,401,938	433,846	1,113,465	206,199	36,772,078
4,000 Under 5,000	239	1,080,746	27,897,443	4,410,584	19,344	167,628	32,527,173
5,000 Under 10,000	567	3,817,165	72,198,857	589,856	2,992,351	494,243	81,954,510
10,000 Under 25,000	327	4,953,759	107,025,621	716,791	1,016,238	344,900	125,367,970
25,000 Under 50,000	120	4,173,841	77,539,150	711,154	477,434	315,875	86,475,304
50,000 Under 75,000	74	4,289,021	74,088,658	282,026	3,081,297	1,360,208	82,209,464
75,000 Under 100,000	16	1,367,249	7,118,126	0	-2,037,999	46,803	11,596,477
$100,000 and Up	8	1,892,924	11,626,026	0	0	17,778	13,861,685
Totals	212,593	$38,350,172	$928,848,235	$25,298,750	$26,327,203	$9,513,059	$1,066,047,418

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1986	$125,519,922
1987	142,536,429
1988	162,180,184

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exception:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home 1988—($4,152,550).

LANDFILL CLOSURE AND CONTINGENCY TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

DESCRIPTION

The Landfill Closure and Contingency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also requires the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.50 per ton or $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1986	$5,310,856
1987	4,847,147
1988	3,649,630

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

LITTER CONTROL TAX

Citation: The Clean Communities and Recycling Act: N.J.S.A. 13:1E-92 *et seq.*

DESCRIPTION

The Litter Control Tax is imposed on all gross receipts from sales of litter-generating products sold within New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, distributor or retailer of such products. Any retailer with less than $250,000 in annual retail sales of litter-generating products is exempt from this tax.

HISTORY

The Clean Communities and Recycling Act, C. 533, P.L. 1985, was enacted and approved on January 21, 1986, amending the Solid Waste Management Act and imposing a Litter Control Tax, effective April 21, 1986, on the sale of certain litter-generating products in New Jersey.

RATE OF TAX

The tax rate is imposed at 3/100 of 1% (.0003) on all gross receipts from wholesale sales of litter-generating products sold in New Jersey at the rate of 2.25/100 of 1% (.000225) on all gross receipts from retail sales.

COLLECTION (fiscal year)

1987	$5,169,247
1988	8,068,864

DISPOSITION OF REVENUE

Revenues are deposited in the Clean Communities Account Fund.

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.*, 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $2.85.

GROSS TAX LEVY (Fiscal Year)

1986	$6,159,434,925
1987	6,829,752,376
1988	7,755,666,442

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C. 334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on the sales of motor fuels.

The tax rate has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢
July 1, 1988	8¢-10.5¢

EXEMPTIONS

Motor fuel sales
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

RATE OF TAX

The rate is 10.5¢ per gallon on motor fuels. 5.25¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 460, P.L. 1987).

The rate is 13.5¢ per gallon on diesel fuels of which 3¢ per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight (C. 73, P.L. 1984, effective Sept. 1, 1985).

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39-66).

COLLECTIONS (Fiscal Year)

1986	$318,198,986
1987	321,103,155
1988	327,091,185

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury. An appropriated amount pursuant to c. 460, P.L. 1988 and c. 73, P.L. 1984 is annually apportioned to the Transportation Trust Funds for maintenance of the State's transportation system.

TABLE 14
MOTOR FUELS TAX RATE: COMPARISON WITH OTHER STATES

	Rates (per gallon)		
State	*Gasoline*	*Diesel*	*Sales Tax*
New Jersey[1]	10.5¢	13.5¢	—
Connecticut	19¢	19¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4.25%)
Massachusetts	11¢	11¢	—
Maryland	18.5¢	18.5¢	—
Ohio	14.7¢	14.7¢	—
Pennsylvania	12¢	12¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 15
MOTOR FUELS DISTRIBUTORS
DEALERS LICENSE FEES
Fiscal Year 1988

Type	*Fee*	*Number Issued*	*Amount*	*Expiration Date*
Retail Dealer	10	4,606	46,060	Expires March 31, each year.
Wholesale Dealer	5	461	2,305	Expires March 31, each year.
Transport License	5	3,056	15,280	Expires March 31, each year.
Total		8,123	$63,645	

PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C. 443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

RATE OF TAX

The tax rate is $0.01 per 1000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

COLLECTIONS (FISCAL YEAR)

1986	$2,590,739
1987	2,673,033
1988	2,894,435

DISPOSITION OF REVENUES

Revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

The rate is 2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A-54(a), 54:30A-18).

COLLECTIONS (Fiscal Year)

1986	$334,[illegible]7,983
1987	342,243,264
1988	338,114,504

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—16 *et seq. and N.J.S.A. 54:30A—49 et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C. 25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters

10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1986	$547,120,744
1987	551,690,839
1988	544,921,546

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A-16 *et seq.* and N.J.S.A. 54:30A-49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying excise taxes.

RATES (Calendar Year Basis)

0.625% —upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);

0.9375% —upon gross receipts of all utilities except telephone and telegraph.
—for telephone and telegraph the rate is 0.5%.

COLLECTIONS (Fiscal Year)

1986	$120,082,610
1987	121,692,770
1988	115,501,834

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed--that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948. Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

COLLECTIONS (Fiscal Year)

1986	$ 39,561
1987	40,368
1988	2,239,781[1]

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

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[1] Substantial increase because a major railroad system lost its use of a Federal exemption statute.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1986	$ 50,251
1987	2,504,206[1]
1988	1,975,765

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

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[1] Substantial increase because a major railroad system lost its use of a Federal exemption statute.

REALTY TRANSFER FEE

Citation: N.J.S.A. 46:15-5 *et seq.*

DESCRIPTION

The realty transfer fee is imposed upon the recording of deeds evidencing transfers of title to real property in the State of New Jersey. As defined in N.J.S.A. 46:15-5, a "deed" is a written instrument entitled to be recorded in the office of a county recording officer which purports to convey or transfer title to a freehold interest in any lands, tenements or other realty in this State by way of grant or bargain and sale thereof from the named grantor to the named grantee. In the case of any deed, the "consideration" is the basis upon which the realty transfer fee is calculated. "Consideration" is the actual amount of money and the monetary value of any other thing of value constituting the entire compensation paid or to be paid for the transfer of title to the lands, tenements or other realty, including the remaining amount of any prior mortgage to which the transfer is subject.

The terms "county recording officer" and "office of the county recording officer" mean the register of deeds and mortgages in counties having such an officer or office, and the county clerk and his office in the other counties.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the State. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State school aid to local districts); (2) construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Fee replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes when Chapter 49, P.L. 1968 was enacted effective July 3, 1968. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975, enacted into law on August 4, 1975, and effective on September 1, 1975, increased the fee from $.50 to $1.75 for each $500 of consideration.

Chapter 225, P.L. 1985, enacted into law on July 2, 1985, and effective on January 1, 1986, imposed an additional fee of $.75 for each $500 of consideration in excess of $150,000. Chapter 225 is the law by which present realty transfer fee rates are fixed.

EXEMPTIONS (N.J.S.A. 46:15-10)

The realty transfer fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16-7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

(16) Recorded within ninety days following the entry of a divorce decree which dissolves the marriage between grantor and grantee.

PARTIAL EXEMPTIONS (N.J.S.A. 46:15-10.1)

Two types of transfers of real property are exempt from the State portion of the realty transfer fee ($1.25 of the $1.75 for each $500 of consideration):

(1) The sale of one or two-family residential premises which are owned and occupied by a senior citizen (62 years of age or older), blind person, or disabled person who is the seller in such transaction shall be exempt from payment of $1.25 for each $500.00 of consideration of the fee imposed.

(2) The sale of low and moderate income housing as defined by Chapter 225, P.L. 1985 shall be exempt from payment of $1.25 for each $500.00 of consideration of the fee imposed.

Transfers of title to real property upon which there is new construction shall be exempt from payment of $1.00 for each $500.00 not in excess of $150,000.00. "New Construction" means any conveyance or transfer of property upon which there is an entirely new improvement not previously occupied or used for any purpose.

RATE OF TAX (N.J.S.A. 46:15-7)

The realty transfer fee is imposed upon the grantor, or seller, at the rate of $1.75 for each $500 of consideration recited in the deed, which fee shall be collected by the county recording officer at the time the deed is offered for recording. For each $500 of consideration in excess of $150,000, an additional fee of $.75 is imposed.

COLLECTIONS[1] (Fiscal Year)

1986	$ 77,780,325
1987	129,652,684
1988	123,091,339

DISPOSITION OF REVENUES

The proceeds of the realty transfer fees collected by the county recording officer shall be accounted for and remitted to the county treasurer. An amount equal to 28.6% of the proceeds from the first $1.75 for each $500 of consideration recited in the deed shall be retained by the county treasurer for use of the county and the balance shall be paid to the State Treasurer. 28.6% of the first $1.75 for $500 of consideration equals $.50 for each $500 of consideration and is retained by the county treasurer for the use of the county. 71.4% of the first $1.75 for each $500 of consideration, or $1.25 for each $500 of consideration is paid to the State Treasurer for the use of the State.

All amounts paid to the State Treasurer in payment of the additional fee of $.75 for each $500 of consideration recited in the deed in excess of $150,000 shall be credited to the Neighborhood Preservation Nonlapsing Revolving Fund. In fiscal year 1988, $27,544,227 was paid to the State Treasurer and credited to the Neighborhood Preservation Nonlapsing Revolving Fund.

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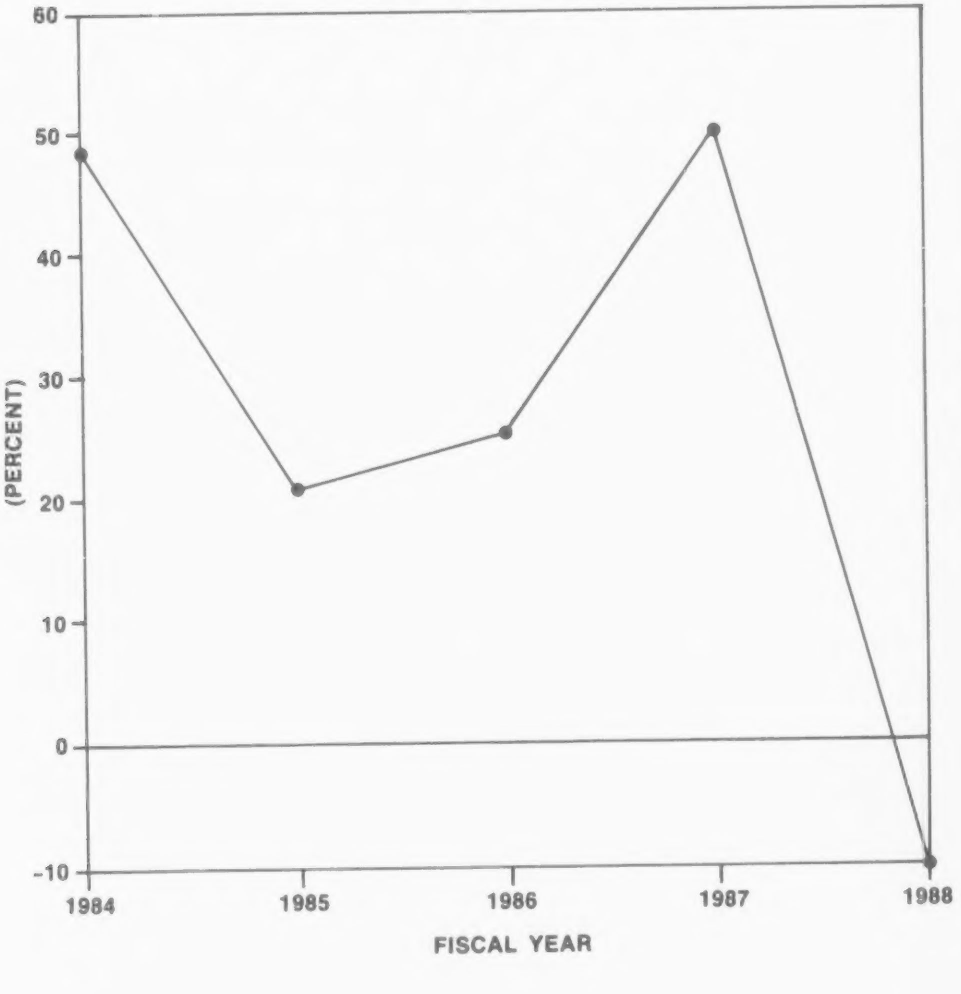
[1] State share: 1986—$45,668,822 1987—$68,141,687 1988—$61,397,434

CHART 3

REALTY TRANSFER PERCENT CHANGE—STATE

1984-1988



RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The law provides for increases in the tax rate on solids to $2.00 per ton as of January 1, 1986, to $3.00 per ton as of January 1, 1987 and to $4.00 per ton as of January 1, 1988. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed $10.00 per ton of solids and $0.04 per gallon of liquids on January 1 of any year the tax is imposed.

COLLECTIONS (Fiscal Year)

1986	$14,405,483
1987	23,105,682
1988	23,863,147

DISPOSITION OF REVENUES

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to this increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer.

The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bible and other sacred scriptures;
(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;

(12) Motor fuels
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment;
(21) Commercial motor vehicles weighing more than 18,000 pounds;
(22) Non-prescription drugs;
(23) Household products; and
(24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sales	*Tax*
$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1986	$2,529,091,374
1987	2,822,234,295
1988	3,041,633,453

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 16
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	Year of Adoption	Rate
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4.25%—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 17
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T[3]	T	T[5]	T
Beer Off-Premises	T	T	T	T[3]	T	T[5]	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	T	T[3]	T	T	T
Liquor Off-Premises	T	T	T	T[3]	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price.

[4] Taxable in New York City.

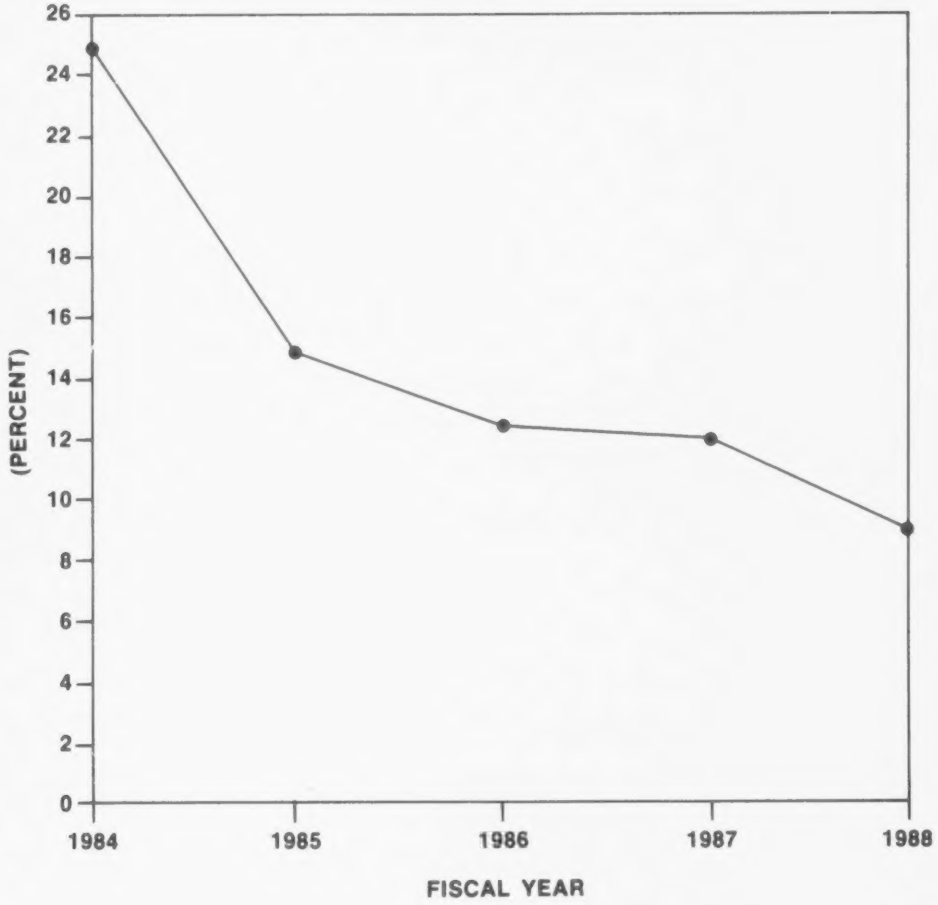
[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

CHART 4

SALES TAX PERCENT CHANGE

1984-1988



(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983).

RATE OF TAX

7.3% on taxable sales.

COLLECTIONS (Fiscal Year)

1986	$85,280,390
1987	89,545,868
1988	89,754,029

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—89.25%; 10.75% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

The Atlantic City Luxury Sales Tax applies to the receipts from the sale of specified retail sales or sale at retail within Atlantic City.

These taxable sales include:

1. Sales of alcoholic beverages by the drink in restaurants, bars, hotels or other similar establishments;

2. Cover, minimum, entertainment or other similar charges;

3. Room rental in any hotel, inn, rooming or boarding home;

4. The hiring of any rolling chair, beach chair or cabana; and

5. Admissions to any theatre, motion picture, pier, exhibition or place of amusement.

EXEMPTIONS

1. Sales not specified above.
2. Casual or isolated sales.
3. Sales to State of New Jersey or its political subdivisions.
4. Sales exempt under Federal law.
5. Sales by a church or nonprofit charitable association.

RATE OF TAX

The rate is 3% on sale of alcoholic beverage and 9% on other taxable sales.

The State Sales Tax rate is reduced to the extent that the city rate exceeds 6%, and the maximum combined Atlantic City rate and New Jersey rate may not exceed 12%.

COLLECTIONS (Fiscal Year)

1986	$14,810,346
1987	15,180,131
1988	16,174,077

DISPOSITION OF REVENUES

Revenues are forwarded to the Atlantic County Improvement Authority.

SAVINGS INSTITUTION TAX

Citation: The Savings Institution Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under $1 million and no less than $250 for savings institutions with assets of $1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must

TABLE 18

SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1986-7 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1987				1986			
Type of Business	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	305	$ 695	$ 1	$ 695	301	$ 599	$ 0	$ 600
Manufacturing	10,067	155,179	40,874	196,053	10,090	144,096	38,584	182,680
Service	59,983	422,892	50,607	473,499	58,062	376,984	46,793	423,778
Wholesale	10,178	184,762	3,973	188,735	10,202	165,677	4,616	170,293
Construction	13,277	48,209	9,317	57,526	12,943	42,625	10,337	52,962
Retail	92,741	1,708,607	23,627	1,732,234	91,061	1,660,480	24,674	1,685,154
Government	28	171	0	171	22	141	0	141
Not Classified	4,964	72,168	3,894	76,061	4,670	62,782	2,817	65,600
Totals	191,543	$2,592,683	$132,292	$2,724,975	187,351	$2,453,384	$127,821	$2,581,208

(a) Totals may not add due to rounding.

TABLE 19

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1987

(Dollar Amounts In Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1987 Total Tax (b)	1986 Total Tax	% Change 1986-7
Exempt Organizations ...	305	$ 39,263	$ 27,750	$ 11,513	$ 695	$ 1	$ 695	$ 600	15.9%
Manufacturing	10,067	42,196,570	39,617,378	2,579,192	155,179	40,874	196,053	182,680	7.3
Service	59,983	31,118,178	24,190,956	6,927,221	422,892	50,607	473,499	423,778	11.7
Wholesale	10,178	35,647,777	32,547,570	3,100,206	184,762	3,973	188,735	170,293	10.8
Construction	13,277	7,369,050	6,570,029	799,021	48,209	9,317	57,526	52,962	8.6
Retail	92,741	75,029,738	46,329,957	28,699,781	1,708,607	23,627	1,732,234	1,685,154	2.8
Government	28	10,612	7,764	2,848	171	0	171	141	21.3
Not Classified	4,964	5,367,022	4,169,135	1,197,887	72,169	3,894	76,061	65,600	15.9
Totals (b)	191,543	$196,778,208	$153,460,539	$43,317,669	$2,592,683	$132,292	$2,724,975	$2,581,208	5.6%

(a) Ratio of sales tax to taxable receipts exceeds 6% because tax on fractional parts of $1 averages slightly more than 6 cents.

(b) Totals may not add due to rounding.

also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1986	$16,940,087
1987	25,563,861
1988	23,420,233

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

DESCRIPTION

The Solid Waste Importation Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey which accepts out-of-district solid waste for disposal on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The tax rate increases to $4.00 per ton of solids as of January 1, 1988 and increases by $2.00 per ton of solids annually thereafter.

COLLECTIONS (Fiscal Year)

1986	$4,272,666
1987	3,871,835
1988	3,301,204

DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SOLID WASTE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every solid waste facility located in New Jersey and not excluded by law on all solid waste accepted for disposal or transfer at the facility on or after July 1, 1987.

The Solid Waste Recycling Tax terminates on December 31, 1996.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982. The tax was applicable to sanitary landfills from January 1, 1982 through June 30, 1987 and to solid waste facilities, including sanitary landfills, on and after July 1, 1987.

RATE OF TAX

The tax rate is $0.45 per cubic yard or $1.50 per ton on all solid waste accepted for disposal or transfer. The tax rate for solid waste in liquid form is $0.00225 per gallon.

COLLECTIONS (Fiscal Year)

1986	$ 4,245,033
1987	3,874,415
1988	11,822,377[1]

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, administered by the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

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[1] Rate increased from 12¢ to 45¢ per cubic yard or 40¢ to $1.50 per ton and transfer stations were included as taxpayers effective July 1, 1987.

SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

DESCRIPTION

The Solid Waste Services Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C. 38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $0.60 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon. On January 1, 1986, and on the first of January annually thereafter, the tax rate will increase on solids by $0.05 per ton.

COLLECTIONS (Fiscal Year)

1986	$5,465,361
1987	5,498,205
1988	4,462,146

DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transferring major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980. In 1985 the rates were reverted to rates in effect Nov. 1, 1980, namely $0.04 per barrel, except the rate on petroleum products which remains at $0.01 per barrel. Effective February 1, 1987, the tax base was again expanded, the list of hazardous substances was significantly increased and the tax rates were increased by amendment (C. 143, P.L. 1986).

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.0125 per barrel or 1% of fair market value;

(2) Petroleum products—$0.0125 per barrel; and

(3) Precious metals—$0.0125 per barrel.

COLLECTIONS (Fiscal Year)

1986	$12,028,616
1987	12,859,351
1988	19,143,993

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

Retroactive to Jan. 1, 1985 (C.57, P.L. 1985), the tax on the transfer of property to a husband or wife of a decedent is eliminated.

On transfers of property to a father, mother, grandparent, child or children of a decedent, the inheritance tax will be imposed as follows:

—Through June 30, 1985, the tax on the amount inherited in excess of $15,000 remains in effect;
—Effective July 1, 1985, through June 30, 1986, no tax will have to be paid on the first $50,000 inherited;
—Effective July 1, 1986, through June 30, 1987, no tax will have to be paid on the first $150,000 inherited;
—Effective July 1, 1987, through June 30, 1988, no tax will have to be paid on the first $250,000 inherited;
—On and after July 1, 1988, the tax is eliminated.

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

Exemptions and Tax Rates vary among five beneficiary classes:

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild.
CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.
CLASS E	State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

*The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.

Exemptions

CLASS A	$15,000 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00,
CLASS D	or more, no exemption.
CLASS E	Entirely exempt.

Note: This Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS (Fiscal Year)

1986	$188,633,527
1987	190,368,352
1988	209,958,420

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 20
TRANSFER INHERITANCE AND ESTATE TAX COMPARISON WITH OTHER STATES

New Jersey:	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:[1]	Rates range from 3% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classes of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate-Tax.

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[1] An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

RATE OF TAX

After January 1, 1985, transfers to class "A" husband or wife are totally exempt. Only Class "A" beneficiaries other than surviving spouses are taxable after January 1, 1985.

The following tax rate table is applicable to decedents dying on or after July 1, 1978, but excludes spouse dying after January 1, 1985:

			July 1, 1978 Through June 30, 1985 Class A[1]		July 1, 1985 Through June 30, 1986 Class A[2]		July 1, 1986 Through June 30, 1987 Class A[3]		July 1, 1987 Through June 30, 1988 Class A[4]		July 1, 1988 and Thereafter Class A[5]		March 29, 1962 Through June 30, 1988 Class C[6]		July 1, 1988 and Thereafter Class C[7]		March 29, 1962 and Thereafter Class D[8]	
Value of Share			Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess	Tax on Col. 1	Rate On Excess
0	to	$ 499	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
$ 500	to	5,000	0	0%	0	0%	0	0%	0	0%	0	0%	$ 55	11%	0	0%	$ 75	15%
5000	to	15,000	0	0%	0	0%	0	0%	0	0%	0	0%	550	11%	0	0%	750	15%
15,000	to	25,000	0	2%	0	0%	0	0%	0	0%	0	0%	1,650	11%	0	0%	2,250	15%
25,000	to	50,000	$ 200	2%	0	0%	0	0%	0	0%	0	0%	2,750	11%	0	11%	3,750	15%
50,000	to	100,000	700	3%	0	3%	0	0%	0	0%	0	0%	5,500	11%	$ 2,750	11%	7,500	15%
100,000	to	150,000	2,200	4%	$ 1,500	4%	0	0%	0	0%	0	0%	11,000	11%	8,250	11%	15,000	15%
150,000	to	200,000	4,200	5%	3,500	5%	0	5%	0	0%	0	0%	16,500	11%	13,750	11%	22,500	15%
200,000	to	250,000	6,700	6%	6,000	6%	$ 2,500	6%	0	0%	0	0%	22,000	11%	19,250	11%	30,000	15%
250,000	to	300,000	9,700	6%	9,000	6%	5,500	6%	0	6%	0	0%	27,500	11%	24,750	11%	37,500	15%
300,000	to	500,000	12,700	7%	12,000	7%	8,500	7%	$ 3,000	7%	0	0%	33,000	11%	30,250	11%	45,000	15%
500,000	to	700,000	26,700	8%	26,000	8%	22,500	8%	17,000	8%	0	0%	55,000	11%	52,250	11%	75,000	15%
700,000	to	900,000	42,700	9%	42,000	9%	38,500	9%	33,000	9%	0	0%	77,000	11%	74,250	11%	105,000	16%
900,000	to	1,100,000	60,700	10%	60,000	10%	56,500	10%	51,000	10%	0	0%	99,000	11%	96,250	11%	137,000	16%
1,100,000	to	1,400,000	80,700	11%	80,000	11%	76,500	11%	71,000	11%	0	0%	121,000	13%	118,250	13%	169,000	16%
1,400,000	to	1,700,000	113,700	12%	113,000	12%	109,500	12%	104,000	12%	0	0%	160,000	14%	157,250	14%	217,000	16%
1,700,000	to	2,200,000	149,700	13%	149,000	13%	145,500	13%	140,000	13%	0	0%	202,000	16%	199,250	16%	265,000	16%
2,200,000	to	2,700,000	214,700	14%	214,000	14%	210,500	14%	205,000	14%	0	0%	282,000	16%	279,250	16%	345,000	16%
2,700,000	to	3,200,000	284,700	15%	284,000	15%	280,500	15%	275,000	15%	0	0%	362,000	16%	359,250	16%	425,000	16%
3,200,000		......	359,700	16%	359,000	16%	355,500	16%	350,000	16%	0	0%	442,000	16%	439,250	16%	505,000	16%

[1] $15,000 exempt. Tax schedule includes this exemption.

[2] $50,000 exempt effective July 1, 1985. Tax schedule includes this exemption.

[3] $150,000 exempt effective July 1, 1986. Tax schedule includes this exemption.

[4] $250,000 exempt effective July 1, 1987. Tax schedule includes this exemption.

[5] July 1, 1988 and thereafter . . . totally exempt.

[6] Less than $500, exempt; if $500 or more, no exemption.

[7] $25,000 exemption effective July 1, 1986 and thereafter.

[8] Less than $500 exempt; if $500 or more, no exemption.

TABLE 21
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%-5%
Alaska	None	8	16	*1-9.4	None
Arizona	5	16	15	*2.5-10.5	*2-8
Arkansas	4	13.5	21	*1-6	*1-7
California	4.75	9	10	9.3	*1-9.3
Colorado	3	18	20	5	5[1]
Connecticut	7.5	20	26	11.5	None
Delaware	None	16	14	8.7	*3.2-7.7
Dist. of Columbia	6	15.5	17	10	*6-9.5
Florida	6	4	24	5.5	None
Georgia	3	7.5	12	6	*1-6
Hawaii	4	16-22.5	40%[2]	*4.4-6.4	*2.25-10
Idaho	5	18	18	8	*2-8.2
Illinois	5	13	20	4	2.5
Indiana	5	15	15.5	3.4	3.4
Iowa	4	18	34	*6-12	*.4-9.98
Kansas	4	11	24	4.5	*4.05-5.3
Kentucky	5	15	3	*3-7.25	*2-6
Louisiana	4	16	16	*4-8	*2-6
Maine	5	16	28	*3.5-8.93	*2-8
Maryland	5	18.5	13	7	*2-5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	25	2.35	4.6
Minnesota	6	20	38	9.5	*6-8
Mississippi	6	17	18	*3-5	*3-5
Missouri	4.225	11	13	5	*1.5-6
Montana	None	20	16	6.75	*2-11
Nebraska	4	17.3	27	*4.75-6.65	*2-5.9

TABLE 21

MAJOR STATE TAX RATES-Continued

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Nevada	5.75	16.25	20	None	None
New Hampshire	None	14	17	8	5
New Jersey	6	10.5	27	9	*2-3.5
New Mexico	4.75	14.2	15	*4.8-7.6	*1.8-8.5
New York	4	8	21	9	*2-8.375
North Carolina	3	15.7	2	7	*3-7
North Dakota	5.5	17	27	*3-10.5	*2.6-12
Ohio	5	14.8	18	*5.1-8.9	*.743-6.9
Oklahoma	4	16	23	5	*.5-6
Oregon	None	14	27	6.6	*5-9
Pennsylvania	6	12	18	8.5	2.1
Rhode Island	6	15	27	8	22.96
South Carolina	5	15	7	5.5	*3-7
South Dakota	4	18	23	None	None
Tennessee	5.5	17	13	6	6
Texas	6	15	26	None	None
Utah	5-3/32	19	23	5	*2.25-7.75
Vermont	4	13	17	*6-9	23[1]
Virginia	3.5	17.5	2.5	6	*2-5.75
Washington	6.5	18	31	None	None
West Virginia	6	10.5	17	9.6	*3-6.5
Wisconsin	5	20.9	30	7.9	*4.9-6.93
Wyoming	3	8	8	None	None

*Graduate Rates.

[1] of federal taxable income

[2] of wholesale price

TABLE 23
CALENDAR OF TAX EVENTS

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th				Licenses
2 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
3 Atlantic City Luxury Sales	Monthly by the 20th				
4 Business Personal Property			Sept. 15th Feb. 15th		
5 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
6 Corporation Business	Due 15th day of 4th month after close of accounting period				
7 Corporation Income	Due 15th day of 4th month after close of accounting period				
8 Financial Business				By April 15th	
9 Gross Income				By April 15th[1]	
10 Insurance Premium				By March 1st	
11 Litter Control				By March 15th	
12 Local Property		Feb., May, Aug. & Nov. 1			
13 Motor Fuels	Monthly by the 22nd				Inventories
14 Public Community Water Systems		Jan., April, July & Oct. 20			
15 Public Utility Excise (for state use)				May 1st	
16 Public Utility Franchise (for municipal use)				[2]May, Sept., & Dec.	
17 Public Utility Gross Receipts (for municipal use)				[2]May, Sept., & Dec.	
18 Railroad Franchise				June 15th	
19 Railroad Property (class II)				Dec. 1st	
20 Resource Recovery Inv.	Monthly by the 20th				
21 Sales & Use	Remittance when $100 or more	Jan., April, July & Oct. 20			
22 Sanitary Land. & Cont.	Monthly by the 20th				
23 Savings Institution	Due 3½ months after close of the companies accounting period				
24 Solid Waste Import	Monthly by the 20th				
25 Solid Waste Recycling	Monthly by the 20th				
26 Solid Waste Services	Monthly by the 20th				
27 Spill Compensation	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

[2] Billed annually, payable by the State in three installments.

CALENDAR OF TAX EVENTS (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2						
3						
4			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	
5						
6			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	Jan. 1st after tax is due
7			Within Three Months			
8		Dec. 31st		By Nov. 10th	By Dec. 15th	Jan. 1st after tax is due
9	By the last day of Feb.					
10	By March 1st					
11						
12		Oct. 1st	By Aug. 15th			
13			Within One Year			
14						
15	Sept. 1st	April 1st	Within 90 Days	On or Before April 1st	Before January 1st	
16	& Feb. 1st	May 1st		On or Before May 1st		
17						
18	April 1st	June 1st	1st Tues. in Sept.			
19	March 1st	Dec. 15th	3rd Monday in May		By Dec. 15	
20						
21						
22						
23			Within Three Months			Jan. 1st after tax is due
24						
25						
26						
27						

TABLE 22

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1986

State	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	$ 4,140.5	$ 2,997.1	$ 1,143.4	9.57	46	6.93	27	2.64	44	1,021.58	48	739.48	41	282.10	44
Alaska	2,396.9	1,856.5	540.4	24.68	1	19.12	1	5.56	5	4,488.53	1	3,476.57	1	1,011.96	3
Arizona	4,896.4	3,195.7	1,700.7	11.54	15	7.53	19	4.01	24	1,476.16	20	963.44	17	512.72	27
Arkansas	2,398.2	1,826.7	571.5	9.65	43	7.35	23	2.30	48	1,011.03	49	770.11	38	240.92	48
California	46,584.6	30,878.4	15,706.1	10.75	28	7.12	26	3.62	31	1,726.57	10	1,144.45	11	582.12	19
Colorado	4,852.4	2,344.4	2,508.0	10.03	40	4.84	49	5.18	6	1,485.27	18	717.59	43	767.68	5
Connecticut	6,210.2	3,836.8	2,373.4	10.77	25	6.65	32	4.11	23	1,947.40	4	1,203.14	7	744.26	6
Delaware	1,051.6	882.7	168.9	11.64	14	9.77	4	1.87	50	1,661.25	13	1,394.42	4	266.84	45
Florida	14,867.6	9,120.2	5,747.4	9.27	48	5.68	42	3.58	32	1,273.45	35	781.17	36	492.28	28
Georgia	7,815.2	4,917.1	2,898.1	10.21	36	6.42	38	3.79	29	1,260.34	34	805.55	35	474.79	30
Hawaii	1,896.1	1,490.7	405.4	12.92	5	10.16	3	2.76	42	1,785.40	7	1,403.64	3	381.76	39
Idaho	1,056.8	744.7	312.1	9.48	47	6.68	31	2.80	41	1,053.65	47	742.51	40	311.13	42
Illinois	17,866.2	9,800.8	8,065.4	10.49	34	5.76	41	4.74	11	1,546.46	16	848.33	29	698.13	9
Indiana	6,753.6	4,458.2	2,295.4	9.86	41	6.51	35	3.35	34	1,227.04	38	809.99	33	417.05	36
Iowa	4,041.1	2,459.2	1,581.9	11.25	19	6.85	29	4.41	19	1,417.43	23	862.56	27	554.87	25
Kansas	3,430.3	1,911.5	1,518.8	10.12	38	5.64	44	4.48	16	1,393.88	27	776.74	37	617.14	17
Kentucky	4,113.6	3,216.3	897.3	10.19	37	7.97	13	2.22	49	1,103.44	45	862.75	26	240.68	49
Louisiana	5,640.3	3,629.5	2,010.8	11.12	20	7.15	25	3.96	26	1,253.13	36	806.38	34	446.75	33
Maine	1,659.8	1,101.4	558.4	11.89	12	7.89	15	4.00	25	1,413.78	24	938.14	19	475.64	29
Maryland	7,776.1	4,669.6	3,106.5	10.98	22	6.60	33	4.39	20	1,742.34	8	1,046.28	14	696.05	10
Massachusetts	11,275.0	7,668.4	3,606.6	11.80	13	8.03	11	3.78	30	1,933.30	5	1,314.89	5	618.41	16
Michigan	15,577.5	9,314.2	6,263.3	12.52	7	7.48	22	5.03	8	1,703.39	12	1,018.50	15	684.88	11
Minnesota	7,227.8	4,898.5	2,329.4	12.18	10	8.25	9	3.92	27	1,715.19	11	1,162.42	9	552.77	26
Mississippi	2,533.3	1,917.3	616.0	10.50	32	7.95	14	2.55	45	965.07	50	730.41	42	234.66	50
Missouri	5,835.3	3,608.1	2,227.2	8.70	49	5.38	45	3.32	35	1,151.86	42	712.22	45	439.64	34

TABLE 22 (Continued)

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1986

	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
State	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	1,126.8	617.1	509.7	12.54	6	6.87	28	5.67	4	1,375.78	28	753.49	39	622.29	15
Nebraska	2,138.4	1,119.4	1,019.0	10.07	39	5.27	46	4.80	10	1,338.16	29	700.49	46	637.67	12
Nevada	1,501.1	1,048.3	452.8	10.76	26	7.52	21	3.25	36	1,558.80	15	1,088.58	13	470.22	32
New Hampshire	1,248.6	484.5	764.1	8.12	50	3.15	50	4.97	9	1,215.78	40	471.74	50	744.04	7
NEW JERSEY	14,231.2	8,360.2	5,871.0	10.85	24	6.37	37	4.48	17	1,867.61	6	1,097.14	12	770.47	4
New Mexico	1,836.0	1,462.1	373.9	11.37	18	9.06	6	2.32	47	1,241.37	37	988.59	16	252.78	46
New York	45,129.0	22,747.4	22,381.6	15.82	3	7.97	12	7.85	2	2,539.33	3	1,279.96	6	1,259.37	1
North Carolina	7,738.1	5,579.7	2,158.4	10.52	31	7.59	18	2.93	40	1,222.25	39	881.33	25	340.92	41
North Dakota	872.1	616.1	256.1	10.66	30	7.53	20	3.13	38	1,284.45	32	907.33	22	377.12	40
Ohio	15,182.8	9,062.2	6,120.6	10.68	29	6.37	38	4.30	21	1,412.09	25	842.83	30	569.26	21
Oklahoma	4,242.7	2,959.6	1,283.0	10.49	33	7.32	24	3.17	37	1,283.71	33	895.50	24	388.21	38
Oregon	3,873.9	1,931.3	1,942.6	11.38	17	5.67	43	5.70	3	1,435.85	22	715.84	44	720.01	8
Pennsylvania	17,342.4	10,683.2	6,659.2	10.86	23	6.69	30	4.17	22	1,458.69	21	898.58	23	560.11	24
Rhode Island	1,493.8	885.6	608.2	11.02	21	6.53	34	4.49	15	1,532.08	17	908.26	21	623.82	14
South Carolina	3,843.7	2,887.1	956.6	10.75	27	8.07	10	2.68	43	1,137.87	44	854.68	28	283.19	43
South Dakota	808.2	403.7	404.5	10.23	35	5.11	47	5.12	7	1,141.51	43	570.26	49	571.26	20
Tennessee	5,171.7	3,272.0	1,899.7	9.58	45	6.06	39	3.52	33	1,076.75	46	681.23	47	395.52	37
Texas	21,546.4	11,124.7	10,421.7	9.58	44	4.95	48	4.63	12	1,291.60	30	666.87	48	624.73	13
Utah	2,150.5	1,364.8	785.6	12.31	8	7.81	16	4.50	14	1,291.57	31	819.72	32	471.85	31
Vermont	802.8	499.5	303.2	12.25	9	7.62	17	4.63	13	1,483.83	19	923.33	20	560.51	23
Virginia	8,124.7	4,846.6	3,278.1	9.65	42	5.76	40	3.90	28	1,403.96	26	837.50	31	566.46	22
Washington	7,092.1	5,219.3	1,872.8	11.45	16	8.43	8	3.02	39	1,589.09	14	1,169.46	8	419.64	35
West Virginia	2,329.8	1,848.6	481.3	11.91	11	9.45	5	2.46	46	1,214.09	41	963.29	18	250.80	47
Wisconsin	8,278.6	5,491.5	2,787.1	13.15	4	8.72	7	4.43	18	1,730.12	9	1,147.66	10	582.47	18
Wyoming	1,332.4	795.4	536.9	19.87	2	11.87	2	8.01	1	2,627.99	2	1,568.93	2	1,059.07	2
UNITED STATES TOTALS	371,334.0	228,053.9	143,280.1	11.26		6.91		4.34		1,544.32		948.44		595.88	

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS. GOVERNMENTAL FINANCES IN 1985-1986. Tables 29 & 35.

TABLE 24
STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess[*2]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b[*1]	2 years 54:49-14[*2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:94-4[*2]—$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:40-7	3 years to assess[*2]	2 years 54:49-14[*2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month, 5% per month not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily; if payment is less than 90%, 1.5% per month plus 5% penalty per month, N.J.S.A. 54:10A-19 (4) Deficiency assessment—N.J.S.A. 54:49-6, 11[*2]	(1) 5 years for assessment of additional tax 54:10A-19.1[*1] (2) 10 years where corporation franchise return duty filed 54:10A-31	2 years 54:49-14[*2] if no assessment has been made[*2]

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[illegible] N.J.S.A. 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[illegible] N.J.S.A. 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5; a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[illegible]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[illegible] N.J.S.A. 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[illegible] N.J.S.A. 54:40-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of third degree[illegible] N.J.S.A. 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense N.J.S.A. 54:40A-27 (5) Transporting unstamped cigarettes without proper invoices—disorderly person[illegible] N.J.S.A. 54:40A-32	Within 90 days to Tax Court—Rule 8:4-1(b)[illegible]
4. 5 years[illegible]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Contined)

TAX	PENALTIES AND INTERESTS[*]	COLLECTION AND ASSESSMENT[*1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14[*2]
6. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extention of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6%—N.J.S.A. 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty—N.J.S.A. 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years to assess 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:39-64(b)	3 years to assess[*2]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67

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[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[*3]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 2 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] N.J.S.A. 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[*7] N.J.S.A. 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
7. 20 years[*3]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[*7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)
8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree N.J.S.A. 54:39-64 (2) Making any false statements—crime of the fourth degree N.J.S.A. 54:39-64 (3) Concealing any meterial fact—crime of the fourth degree N.J.S.A. 54:39-64 (4) Obtaining fuel falsely—crime of the fourth degree[*7] N.J.S.A. 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[1]	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55, interest 1.5% per month[*3]	2 years[*3]	2 years[*3]
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:32B-26	3 years[*1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:10D-5	5 years to assess 54:10D-16[*1]	2 years 54:49-14[*2] 54:49-16[*2]
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14[*2] and 54:49-16[*2]

[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years[*3]	Failure to file with intent to defraud—crime of third degree[*3] N.J.S.A. 54:52-8	Within 90 days to Tax Court—Rule 8:4-1(b)
10. 3 years 54:32B-16	Failure to file with intent to defraud—crime of third degree[*3] N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54:32B-19 (2) After Director's decision 90 days to appeal to Tax Court—Rule 8:4-1(b)
11. 5 years[*3]	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	Within 90 days to Tax Court—Rule 8:4-1(b)
12. 2 years for the Director 54:50-10	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	(1) Within 30 days to the Director 54:49-18 and 58:10-23.11(d) (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily	Not a taxing law	2 years 54:49-14 and 54:49-16
14. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—3 percentage points above prime, compounded daily, N.J.S.A. 54:32V-12, 13	3 years to assess*[2]	2 years N.J.S.A. 54:49-14*[2] and N.J.S.A. 54:49-16*[2]
15. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
16. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
17. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Reckless or negligent failure to file or pay tax—disorderly person N.J.S.A. 54:52-6 (2) Providing false information to hinder audit—crime of fourth degree N.J.S.A. 54:52-7 (3) Failure to file with intent to defraud or evade—crime of third degree N.J.S.A. 54:52-8 (4) Failure to pay taxes with intent to evade—crime of third degree N.J.S.A. 54:52-9 (5) Filing or preparing false or fraudulent returns with intent to evade crime of third degree N.J.S.A. 54:52-10 (6) Maintaining or preparing false or fraudulent records with intent to evade—crime of third degree N.J.S.A. 54:52-11 (7) Failure to maintain records with intent to evade—crime of third degree N.J.S.A. 54:52-12 (8) Engaging in conduct requiring registration without registering with intent to evade—crime of the third degree N.J.S.A. 54:52-13 (9) Knowing verification of false or fraudulent statement with intent to evade—crime of fourth degree N.J.S.A. 54:52-19	(1) Within 30 days to the Director 54:48-18[*3] (2) Subject to rules of Tax Court
14. 3 years, N.J.S.A. 54:32C-7	Failure to file report with intent to defraud or evade—crime of third degree. N.J.S.A. 54:52-8	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
15. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-95e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
16. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court
17. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—NJSA 12A:21E-1 (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT**	REFUNDS
18. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
19. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3**—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16
20. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—$100 per month or fraction thereof, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—5 percentage points above prime, compounded daily, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—3 percentage points above prime, compounded daily	NONE	2 years 54:49-14 and 54:49-16

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
18. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
19. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
20. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-141c(1) (2) Knowing verification of false or fraudulent statement with intent to evade tax—crime of fourth degree N.J.S.A. 54:52-19 (3) Maintaining or preparing false or fraudulent books or records—crime of the third degree 54:52-11	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court

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[*1] Except for willfully false or fraudulent return, or no return

[*2] State Tax Uniform Procedure Law governs

[*3] Administrative Decision

[*4] From second month after tax due

[*5] Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div. 1979)

[*6] Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

[*7] Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

[*8] Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

[*9] See P.L. 1979, c.367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

CHAPTER IV
LEGISLATION AND COURT DECISIONS

LEGISLATION

GROSS INCOME TAX

Exempts certain distributions from a qualified and registered investment company fund from State income tax, and includes in gross income any income, gain or profit derived from crimes or offenses under New Jersey law and laws from other jurisdictions—Chapter 310, P.L. 1987.

LOCAL TAX AUTHORIZATION ACT

Extends the expiration date of the Local Tax Authorization Act to January 1, 1990. Extension relates to municipal ordinance pursuant to this Act authorizing municipal tax on alcoholic beverages, parking fees etc.

MOTOR FUELS TAX

Increases the motor fuels tax for transportation purposes.—Chapter 460, P.L. 1987 (approved January 19, 1988).

SALES AND USE TAX

Exemption from tax was added for sales made to contractors of certain materials and services used in housing projects financed by the New Jersey Housing and Mortgage Finance Agency and other government subsidies.—Chapter 83, P.L. 1988 (approved August 2, 1988).

Exempts certain direct-mail advertising services from sales tax.—Chapter 268, P.L. 1987 (approved September 11, 1987).

Millville/Vineland becomes a 3% Sales Tax Zone; 8% investment credit; and Corporation Tax Credit For New Employees.—Chapter 93, P.L. 1988 (approved August 4, 1988).

The section on Corporation Business Tax credits for new employees is changed to specify that the credit is a one-time credit available only for full time permanent employees; and to expand the $1,500 credit to cover employees formerly on unemployment or public assistance, from residents of the employer's zone city, to residents of any of the 11 zone cities. The Act also provides that any employer is not eligible for a new employee tax credit unless the number of full time permanent employees during the current year exceeds the greatest number of full time permanent employees during any prior calendar year, beginning with the date of zone designation. Millville/Vineland becomes a 3% Sales Tax Zone. The Act eliminates the October 1 annual filing prerequisites for 3% vendors. An 8% investment credit can be used by certain businesses against taxpayer's Corporation Business Tax liability.

Sales and Use Tax Exemptions Extended—Chapter 53, P.L. 1988 (approved July 8, 1988).

Certain marine terminal operations services and equipment are exempt in accordance with amendment to P.L. 1980, c. 105 (C. 54:32B-8.12). Receipts from sales or charges for repairs, alterations or conversion of commercial ships or any component thereof, primarily engaged in interstate or foreign commerce, will be amended to include: "machinery, apparatus and equipment for use at a marine terminal facility in loading, unloading and handling cargo carried by those commercial ships, barges and other vessels, and storage and other services rendered with respect to such loading, unloading and handling cargo at a marine terminal facility." The machinery, apparatus and equipment other than articles purchased for the original equipping of a new ship, primarily engaged in commercial fishing or shellfishing, are now exempt from the tax imposed under the Sales and Use Tax Act (cf. 1981, c. 218, s.1). Also now exempt is property used by or purchased for the use of such vessels, machinery, apparatus and equipment for fuel, provisions, supplies, maintenance and repairs (other than articles purchased for the original equipping of a new ship).

Emption for diabetics supplies and various medical equipment—Chapter 383, P.L. 1987 (Approved Jan. 8, 1988).

Exempts from the sales and use tax diabetic supplies, respiratory equipment, trauscutaneous electro-neuro stimulators, and durable medical equipment. Durable medical equipment is defined in the statute as equipment which is (1) able to withstand repeated use, (2) primarily and customarily used to serve a medical purpose, (3) not generally useful in the absence of illness or injury, and (4) appropriate for use in the home. The statute further eliminates the exemption from the sales and use tax of receipts from sales of medical equipment and supplies, including durable medical equipment, but not including medicines and drugs, that are purchased for use in providing medical services for compensation, and are not transferred to the purchaser of the service in conjunction with the performance of the service. These changes should assist in the administration of the act, and help avoid the taxation of medical equipment purchases by senior citizens and others who are largescale consumers of medical equipment. This act took effect immediately.

COURT CASES

BUSINESS PERSONAL PROPERTY TAX

Tax Court Affirmed Decision of County Board of Taxation Which Had Affirmed Assessment On 250 Foot-High Cable Television Tower As Real Property—NYT Cable TV, A Division of The New York Times Co. v. Audubon Borough 9 N.J. Tax 359 (Tax Court, 1987).

The test to determine whether affixed personal property is intended to be permanently affixed to real property is a matter of whether similar property ordinarily is permanently affixed to real property and not what the taxpayer intends. Applying this test the tax court affirmed the county board of taxation which had affirmed the assessment that a 250 foot-high cable television tower was permanently affixed to real property. The court found that the tower was not "personal property used in business," despite the former lease between taxpayer's predecessor and the borough which had required the lessee to remove the tower and concrete foundation upon expiration of the lease. The tower could not be removed without materially injuring the property and therefore could be taxed as real property.

CORPORATION BUSINESS TAX

Allocation Factor—Regular Place Of Business—Corporation Cannot Compute Its Tax By Taking Into Consideration Property Owned Out Of State If It Does Not Have A Regular Place Of Business Outside New Jersey. This Disallowance Resulted In A 100% Allocation Factor For New Jersey—SMZ Corp. v. Director, Division of Taxation N.J. Super. App. Div. Docket A-2806-86T7 (June 22, 1988).

SMZ Corp. is incorporated under the laws of New Jersey and maintains a place of business in New Jersey. All of its property and income is located in New Jersey, with the exception of a gasoline station located in New York, and commercial rental property located in Connecticut, which is leased to Texaco for use as a gasoline station. Plaintiff does not have any regular employees working inside, or outside, of New Jersey. The officers and directors are all located in New Jersey, and the company's business is managed by its treasurer. The Division determined that taxpayer was not authorized to reduce its tax by taking into consideration the Connecticut property; thus, a 100% allocation factor for New Jersey and an additional assessment of $8,621.40 in taxes, over that calculated by taxpayer would result. The tax years in question are 1973-1976. In the earlier case of **SMZ Corp. v. Taxation Div. Director,** 193 **N.J. Super.** at 314, the Court held that SMZ Corp. did not maintain a regular place of business outside of New Jersey, since taxpayer had no regularly maintained office and had no employees working outside of New Jersey. Plaintiff's allocation factor was, therefore, found to be 100%; however, the Division had the discretion to make an adjustment pursuant to **N.J.S.A.** 54:10A-8. Plaintiff argued that the proper method of allocation should be based on a "one-factor allocation formula," reflecting the real and personal property held by taxpayer in New Jersey as the numerator, and all the property owned by taxpayer as the denominator. The Division initially took into consideration the taxes paid in Connecticut, and made a subsequent adjustment based on the newly adopted **N.J.A.C.** 18:7-8.3(b). Plaintiff contended that other factors are not appropriate, and the one-factor test should be applied. The Supreme Court of New Jersey noted that the Division should apply "equitable and constitutional considerations" when evaluating a taxpayer's request for **N.J.S.A.** 54:10A-8 relief, in **F.W. Woolworth Co. v. Director of Div. of Taxation**, 45 **N.J.** 466, 498 (1965). In this case, the Court reversed that part of the judgment of the Tax Court which refused to apply to plaintiff the revised assessment made by the Director of the Division of Taxation pursuant to **N.J.A.C.** 18:7-8.3(b). The Court exercised its original jurisdiction, because of no substantial factual change in this case, and thus, assessed plaintiff the additional sum of $437.73 in tax, plus interest, for the tax years in question. In all other respects the judgment of the Tax Court was affirmed.

The Addition of Three Items Of Income To A Corporation's Fiscal Year Income Will Result In Deficiency Assessment If This Income Was Earned As Part Of The Corporation's Unitary Business—Bendix Corporation v. Director, Division of Taxation, N.J. Tax Docket No. 14-24-0504-84CB (Tax Court, June 30, 1988).

Bendix Corporation (Bendix) contests a corporation business tax assessment, based upon **N.J.S.A.** 54:10A-1 **et seq.**, resulting from the addition by the Director, Division of Taxation, of three items of income to Bendix's income for its fiscal year ended September 30, 1981. Bendix claimed that these three items of income cannot be constitutionally included by the Director in the income tax measure of its corporation business tax liability. These three items are: (a) capital gain of approximately $211.5 million realized on Bendix's sale of its 20.6% stock interest in Asarco, Inc. (Asarco); (b) capital gain of approximately $41.9 million realized on Bendix's sale of stock in its wholly-owned subsidiary, United Geophysical Corporation (UGC); and (c) interest of approximately $3.4 million earned on the proceeds of the sale of Bendix's interest in Asarco and UGC. Through a series of purchases between December 1977 and November 1978 from Asarco, Bendix acquired 20.6% of Asarco's stock. In October 1980, Bendix and Asarco entered into an agreement under which Asarco agreed to purchase the shares owned by Bendix, at $55 per share. During fiscal 1981, pursuant to an agreement with Asarco at $55 per share for a total sale price of approximately $335,879,500, of which approximately $211,500,000 was the long-term capital gain at issue. UGC was in the business of seismic surveying, which involves the creation of underground acoustical waves through blasting or mechanical means. UGC transacted no business in New Jersey. In 1965, Bendix purchased 100% of the stock of UGC. In 1981 Bendix placed the proceeds from the sale of its 20.6% interest in Asarco and 100% of UGC in an interest-bearing investment account (the account) with Lehman Brothers, Kuhn, Loeb (Lehman Brothers). The account was administered, outside of New Jersey. The investments in the account were of a highly-liquid nature, generally with maturities of less of 90 days. During fiscal 1981, the Asarco and UGC proceeds in the account earned approximately $3.4 million in interest. This case poses the question of whether the State of New Jersey can include in the income base of Bendix, capital gain income realized by Bendix on the sale of its interests in Asarco and UGC, and the interest income earned from the investment of that capital gain. The Court set forth the requirements for use of the unitary business/formula apportionment method as: (1) a minimal connection or nexus between interstate activities and the taxing state, and (2) the out-of-state activities of the purported unitary business must be related in some concrete way to the instate activities. When determining the unitary issue, the court is justified in looking only at the parent when dealing with capital income, while in dealing with dividend income from a subsidiary the court is justified in looking at the subsidiary and its relation to its parent. If the court were to look solely to the activities of Asarco, it could conclude that Asarco is itself a discrete entity. However, here, the issue is of capital gain income from the sale of Bendix's minority interest in Asarco, and therefore the activities of Bendix, not Asarco, must be looked at. The Court decided that the capital gain realized by Bendix on the purchase and sale of UGC is also regarded as unitary income from an active investment, as is the income from the proceeds of the Asarco and UGC sales deposited temporarily by Bendix with Lehman brothers to be held and invested until needed pursuance of Bendix's corporate strategy. Taxpayer argues that if Asarco and UGC are regarded as part of Bendix's unitary business, the allocation formula as applied by the Director should be modified to include the property, sales and payroll of these two companies—Asarco to the extent of 20% and UGC 100%. The Court finds that there is no reason to alter the statutory allocation formula in this case because the income is capital gain income of Bendix. The Court affirmed the fiscal 1981 deficiency tax assessment of the Director.

The Director, Division of Taxation Faces The Burden Of Proving That N.J.S.A. 54:10A-8 Of The Corporation Business Tax Act (CBT), Which Gives

The Director Discretionary Authority To Adjust The Business Allocation Factor, Should Be Applied Instead Of The 3-Fraction Formula Of N.J.S.A. 54:10A-6. The Specific Criteria That Constitutes A "Regular Place Of Business Outside This State" Has Been Defined By Regulatory, Statutory And Judicial Decisions—Hess Realty Corporation v. Director, Division of Taxation ____ N.J. Tax ____, Docket No. 12-25-0426-86-CB (Tax Court, July 20, 1988).

Taxpayer (Plaintiff) seeks review of the Director's determination of taxpayer's "business allocation factor" which resulted in a notice of deficiency assessment. The two issues in this case were: what constitutes a "regular place of business outside this State" and secondly, which formula should be utilized to assess the Corporation Business Tax. Taxpayer contended the corporation's office in New York City or the offices located at their out-of-state rental properties constituted "a regular place of business outside the state." Therefore, **N.J.S.A.** 54:10A-6, which provides a legislative three-fraction allocation formula, which is used to determine the portions of net income and net worth, should be used to measure the tax. The Division contended that the taxpayer does not meet the specific criteria that constitutes maintaining a "regular place of business outside this State," (other than a statutory office). The Court following the mandate of a New Jersey Appellate Court decided in favor of the Director's point of view stating that the condition of "maintaining an office, control over the office, and regular employees in attendance must be met to constitute maintaining a "regular place of business . . .". Since taxpayer did not meet the necessary standards, a 100% allocation factor could apply. Taxpayer then argued that even if they didn't maintain "an out-of-state regular place of business," the three-fraction formula of property, receipts and payroll should still apply. The Division argued that **N.J.S.A.** 54:10A-8 gives the Director broad authority to adjust a Section 6 (business) allocation factor, if such factor does not properly reflect a taxpayer's business activity reasonably attributable to this State. Therefore, the burden is on the taxpayer to demonstrate why the Director should not use his discretion in determining the most equitable and administratively feasible manner of assessment. The Court deciding for the taxpayer stated that there is nothing in the language of Section 8 which precludes use of the Section 6 (business) three fraction formula. Therefore, absent some explanation by the Director as to why it is inappropriate, the Section 6 formula should be applied.

GROSS INCOME TAX

Credit—Income Subject To Tax By Another State Or City In Another State, But Not By New Jersey, Cannot Be Considered In Determining Maximum Credit Available For Tax On Income Imposed By Other State Or City In Other State—Andrew J. and Irene B. Stiber v. Director, Division of Taxation, 9 N.J. Tax 623 (Tax Court, April 15, 1988).

Taxpayers have appealed a determination asserting a deficiency in gross income tax (GIT) for tax year 1984 in the amount of $1,941 in tax, together with a penalty of $97.05 and interest in the amount of $384.32, or a total of $2,422.37. Director, Division of Taxation (Director) has moved for summary judgment on the basis that the dollar amount of the adjustments was taken from the tax return information filed by taxpayers. Taxpayers have not filed a certification opposing the dollar amount of the adjustments. Taxpayers filed a GIT return for tax year 1984 showing a tax liability of $5,779. They claimed an offsetting resident credit for the full amount based upon their payment of a New York State income tax of $15,586. In auditing the return, the Director adjusted the resident credit for New York State taxes by reducing the maximum credit factor numerator, by the total of two items which, while not permitted to be used to reduce partnership income by New York, were so deductible in New Jersey. The net result of Director's adjustments was to reduce plaintiff's claimed income subject to tax by both New York State and New Jersey from $188,671 to $110,329. In addition, taxpayers contest the reduction of their claimed resident credit for taxes paid to New York City from $665 to $415. **N.J.S.A.** 54A:4-1(a) is clear that the resident credit is only available for income which was subject to tax, and actually taxed, by a foreign jurisdiction, before personal exemptions and standard or other itemized deductions and which income is also subject to tax under the New Jersey GIT Act. The Director, acknowledging that New York State taxes income at a higher rate than New Jersey, agreed that taxpayers were entitled to the maximum credit permitted by **N.J.S.A.** 54A:4-1(b) literal language of **N.J.S.A.** 54A:4-1(b) which states that the maximum credit "shall not exceed the proportion of the tax otherwise due under the act that the amount of taxpayers' income subject to tax by the other jurisdiction bears to his entire New Jersey income," at pages 627 and 628. The adjustments to the claimed resident credit for taxes paid to New York State and New York City, as redetermined by the Director, were sustained. Judgment was entered affirming the deficiency in the total amount of $2,422.37.

Employer Contributions To Simplified Employee Pension Plans Are Not Excluded From Gross Income; And, The Amount An Employer Contributed To Taxpayer's SEP Was Includable As Gross Income, Notwithstanding Taxpayer's Claim That It Was Not Actually Or Constructively Received Because It Was Subject To A Ten Percent Penalty For Early Withdrawal—Richard And Janet Mutch v. Director, Division of Taxation, 9 N.J. Tax 612 (Tax Court, April 15, 1988).

Richard L. Mutch and Janet, his wife (Mutch), challenged an assessment levied by the Director, Division of Taxation (Director), for a deficiency in their 1982 New Jersey gross income tax return. At issue is whether payment made by Mutch's employer directly to Mutch's pension plan in 1982 is income properly includable in plaintiff's New Jersey gross income tax return for 1982 as determined by the Director; or, may it be delayed until it is actually withdrawn as claimed by taxpayers. Mutch and his employer, Whittle & Mutch, Inc., entered into a "Simplified Employee Pension—Individual Retirement Accounts Contribution Agreement" (SEP-IRA), on December 31, 1979. Mutch listed on his 1982 New Jersey gross income tax return gross income for remuneration received from Whittle & Mutch, Inc. which was $3,568.10 less than as reported on his W-2 form issued by his employer. Taxpayer deducted this sum as being the amount allegedly contributed by Mutch's employer to Mutch's SEP account, claiming it was not income received in 1982. The Division determined that the employer's contribution, which taxpayer claimed to be $3,568.10, was income received by Mutch in 1982 resulting in the Division's levying a deficiency calculated upon that amount. During trial it developed that the claimed $3,568.10 contribution to Mutch's SEP plan was actually deposited to Mutch's account in calendar year 1983. It was subsequently stipulated that the correct amount deposited to his SEP account during 1982 was $1,166.98. Also, Mutch had not attained age 59 and no amount of the contributions to the SEP was, nor could have been, withdrawn by Mutch during calendar year 1982 without incurring a penalty. Director contends that the amount contributed by employer to Mutch's SEP constituted remuneration within the meaning of the New Jersey Gross Income Tax Act **N.J.S.A.** 54A:1-1 **et seq.** (act), and since the source of this contribution is not specifically excluded by the act it cannot be excluded from taxpayer's New Jersey gross income. After weighing the advantages received from ownership of a SEP account as compared to the possible loss by reason of a 10% penalty, the Court held that the benefits far outweigh the possible burdens. The limitation imposed on a SEP account is not a sufficiently substantial restriction to overcome a determination that the taxpayer has actually, or constructively, received the contribution when made. Accordingly, the Court held that the amounts contributed by Mutch's employer to his SEP-IRA account in the 1982 tax year must be included in taxpayer's gross income for that time period. The taxpayer's appeal was dismissed.

Credit—Income Subject To Tax By Another State Or City In Another State, But Not By New Jersey, Cannot Be Considered In Determining Maximum Credit Available For Tax On Income Imposed By Other State Or City In Other State—Andrew J. And Irene B. Stiber v. Director, Division of Taxation, 9 **N.J. Tax** 623 (Tax Court, April 15, 1988).

Taxpayers have appealed a determination asserting a deficiency in gross income tax (GIT) for tax year 1984 in the amount of $1,941 in tax, together with a penalty of $97.05 and interest in the amount of $384.32, or a total of $2,422.37. Director, Division of Taxation (Director) has moved for summary judgment on the basis that the dollar amount of the adjustments was taken from the tax return information filed by taxpayers. Taxpayers have not filed a certification opposing the dollar amount of the adjustments. Taxpayers filed a GIT return for tax year 1984 showing a tax liability of $5,779. They claimed an offsetting resident credit for the full amount based upon their payment of a New York State income tax of $15,586. In auditing the return, the Director adjusted the resident credit for New York State taxes by reducing the maximum credit factor numerator, by the total of two items which, while not permitted to be used to reduce partnership income by New York, were so deductible in New Jersey. The net result of Director's adjustments was to reduce plaintiff's claimed income subject to tax by both New York State and New Jersey from $188,671 to $110,329. In addition, taxpayers contest the reduction of their claimed resident credit for taxes paid to New York City from $665 to $415. **N.J.S.A.** 54A:4-1(a) is clear that the resident credit is only available for income which was subject to tax, and actually taxed, by a foreign jurisdiction, before personal exemptions and standard or other itemized deductions, and which income is also subject to tax under the New Jersey GIT Act. The Director, acknowledging that New York State taxes income at a higher rate than New Jersey, agreed that taxpayers were entitled to the maximum credit permitted by **N.J.S.A.** 54A:4-1(b). The literal language of **N.J.S.A.** 54A:4-1(b), which states that the maximum credit "shall not exceed the proportion of the tax otherwise due under the act that the amount of taxpayers' income subject to tax by the other jurisdiction bears to his entire New Jersey income," at pages 627 and 628, must be read in conjunction with subsection (a) of **N.J.S.A.** 54A:4-1, which clearly restricts the credit to foreign taxed income which is also taxed by New Jersey. The adjustments to the claimed resident credit for taxes paid to New York State and New York City, as redetermined by the Director, were sustained. Judgment was entered affirming the deficiency in the total amount of $2,422.37.

Taxpayers, Partners In Securities Firms, Are Entitled To Deduct Ordinary Partnership Business Expenses Against All Types of Partnership Income. Regulation N.J.A.C. 18:35-1.14(c)4 Not Applicable In This Partnership Business Context—Layton F. Smith v. Director, Div. Taxation—108 NJ 19 (1987).

Director assessed Gross Income Tax deficiencies against taxpayers, partners in securities firms actively engaged in the securities and commodities businesses. Taxpayers deducted their share of total partnership expenses against all categories of partnership income. Director, based on **N.J.S.A.** 54A:5-2 and the explicit wording of **N.J.A.C.** 18:35-1.14(c)4, disallowed the deductions against capital gains and dividends, drastically increasing taxpayers' taxable income from the partnerships.

The Tax Court, 7 NJ Tax 207 (1985), upheld taxpayers' position. The Appellate Division in 8 NJ Tax 319 (1986), affirmed the Tax Court, substantially on the opinion below. Director appealed to the Supreme Court, claiming that **N.J.S.A.** 54A:5-2 and particularly **N.J.S.A.** 18:35-1.14(c)4, precisely covered the situation.

The Supreme Court affirmed the judgments below, finding that **N.J.A.C.** 18:35-1.14(c)4 was not applicable in this situation. The regulation provided that a partner should report his partnership share in the categories of: (A) Distributive partnership income; (B) Dividends; (C) Gains from sales. **N.J.S.A.** 54A:5-2 provides that expenses occurring within one category of income, as defined in **N.J.S.A.** 54A:5-1, could only be set off against that same category of income received by a partner. All of the expenses arose from the "distributive share" category, and exceeded it. According to **N.J.S.A.** 54A:5-2, the excess expenses could not be deducted from "dividends" or "gain," which were thus taxed in full, and the excess expenses were not deductible at all.

The Court held that this was incorrect. **N.J.S.A.** 54A:5-2 is an anti-tax shelter device. In the case at issue, there were no tax shelter aspects. Taxpayers' partnerships were engaged in full time active businesses, and were entitled to deduct all proper expenses under **N.J.S.A.** 54A:5-1b. The partnership shares would then reflect all proper expenses, which was what the taxpayers had done on their returns. The taxpayers' position was correct, and the additional assessments would not stand.

The Court carefully stated that Regulation **N.J.A.C.** 18:35-1.14(c)4 was not necessarily invalid, though inapplicable in this situation. As applied, it would have resulted in grossly disproportionate results between taxes due from two persons in a partnership, and two persons, filing separate returns, and each having exactly one-half of the income and the deductions of the partnership.

In a reverse situation, where two persons had investment-type income, and tax shelter deductions, and filed a partnership return to obtain deductions otherwise not allowable, the regulation probably would be given full effect.

Taxpayers Who Lived And Worked In Saudi Arabia But Whose Family Home Was In New Jersey Was New Jersey Resident For Purposes Of Gross Income Tax Act—Quick v. Taxation Div. Director, 9 N.J. Tax 288 (1987).

Taxpayer's employer assigned him to work in Saudi Arabia. He had been told that he could not take his wife and three children, who remained in the New Jersey home owned in the joint names of taxpayer and his wife. In October, 1982, taxpayer left for Saudi Arabia on a renewable two-year work visa. His employment was terminated and taxpayer left Saudi Arabia in June, 1986. For 1983-1986, he filed a "bona fide residency in Saudi Arabia" federal income tax. He also filed "a nonresident" income tax return for each of those years with the State of New Jersey.

During this employment, taxpayer's employer paid part of his salary in Saudi Arabia, and the rest was deposited in a money market account on which he would draw in a bank in New Jersey, and part in a money market account on which he could draw in a bank in Pennsylvania. Taxpayer testified that he rented an apartment, owned a car, had a Saudi Arabian driver's license, and maintained a savings account in Saudi Arabia on which he drew for living expenses. He considered his permanent home to be in Saudi Arabia in 1984 and during that year was only in New Jersey for a total of ten days. During 1984, his wife filed for, and received, a homestead rebate for the New Jersey home in which she and their children were living. Though taxpayer did not sign the application, his wife was authorized to sign for him as she had power of attorney.

The Tax Court held that taxpayer was domiciled in New Jersey in 1984 and maintained a permanent place of abode in New Jersey, thus he was a resident taxpayer for that year under the Gross Income Tax Act. The Court reached this conclusion since the taxpayer's wife and children lived in the New Jersey home in which he intended to return when his work in Saudi Arabia was completed. This was further evidenced by the execution of the homestead rebate claim. By filing rebate form, taxpayer and his wife had asserted that they were citizens and residents of New Jersey.

INHERITANCE TAX

Wife Effectively Earned 50% Of All Joint Investments Through Contributions To The Household And Through Absolute Access, To Joint Deposits And Investments—Rand v. Director, Division of Taxation, 9 N.J. Tax 519 (Tax Court, February 5, 1988).

Plaintiff filed an inheritance tax return with the Inheritance Tax Bureau (ITB) that listed personal property at an aggregate market value of $384,793.36. She claimed that only one-half the value was taxable as the investments were equally owned by decedent and herself. She also claimed exceptions for the bequests to her children and grandchildren. Defendant through the ITB determined that the wife had not contributed to the purchase of any of this personal property because she had never worked outside the home. Therefore the ITB determined (1) the entire net estate was owned jointly; (2) the net estate passed to the surviving widow by right of survivorship by operation of law and not by will; and (3) there was no property remaining in decedent's probate estate, therefore, there existed no property to pass by way of bequests. Accordingly, plaintiff's claimed exemption of $40,000 bequeathed to the children and grandchildren was also denied. The Court determined that the initial issue to be determined is whether any of the assets included in the joint accounts fall within one of the exceptions contained in **N.J.S.A.** 54:34-1(f), "to have originally belonged to plaintiff and never to have belonged to decedent." Though the wife never worked outside the home, her contributions to the household, her access to joint accounts, subsequent investments being owned jointly, and the wife having absolute right to utilize these deposits and investments, led the Court to find that all the excess funds, when originally invested, had been earned jointly, were owned jointly and were invested jointly. The alternative theory offered in the event of appellate review was that the husband give a 50% interest to his wife in an inter vivos transfer. Accordingly, finding for plaintiff, it was determined that the 50% of the total sum of all jointly owned investments were exempted from the transfer tax. However, no part of the estate remains to be distributed to the children, and therefore, the exemptions claim for the bequests to the children were denied.

INSURANCE PREMIUMS TAX

Tax On Perpetual Insurance Policyholder Deposits—Tax On The "Cost Of The Use Of Money Premiums"—Mutual Assurance Company v. Gluck, Superior Court, Appellate Division, May 19, 1988, affirming, 9 **N.J. Tax** 55, Tax Court, March 13, 1987.

The Tax Court of New Jersey held that "neither **N.J.S.A.** 54:18A-1 **et seq.** nor **N.J.S.A.** 17:37A-1 **et seq.** imposes a tax on perpetual insurance policyholder deposits but both do impose a tax on the 'cost of the use of money' premiums" and "that the annual cost of the use or deposit money is the perpetual insurance premium subject to tax by the State of New Jersey." 9 **N.J. Tax** 55 (1987).

The Superior Court, Appellate Division held that:

"We affirm substantially for the reasons expressed by Judge Lasser in his opinion appearing at 9 **N.J. Tax** 55."

Sums Deposited With Insurer By New Jersey Holders Of Perpetual Homeowners Policies Were Subject To New Jersey Insurance Premiums Tax To Extent Of Cost Of Use Of The Money.

The perpetual homeowners policies at issue involve sums deposited with Mutual that generate sufficient funds to pay the cost of the risk of the policy. No further payment is made unless the insured property changes in value or insurance rates change. If the policy is cancelled the deposit is refunded.

Mutual contends that these payments do not constitute premiums subject to New Jersey Insurance Underwriting Association Act. It argues that income received on deposits is, if anything, insurance investment income which is specifically not taxed by the state.

N.J.S.A. 54:18A-1 et seq. taxes every mutual insurance company business transaction in New Jersey on both premiums and premium deposits. Premiums are the price paid the insurer to assume the risk of the policy, and a premium deposit is a prepayment by a policyholder when premium amount is not known.

N.J.S.A. 54:17A-1 et seq. taxes net direct premiums earned by an insurer member of the New Jersey Insurance Underwriting Association.

The court here held that neither statute imposed a tax on perpetual insurance policyholder deposits, but that the premiums taxable are the amount of interest a policy holder could have earned elsewhere on that money. The premium is the cost of the use of the money during the time the policy is effective. This is not a tax on Mutual's investment income but rather it is a tax on the policyholder's forebearance of the use of the deposit money which is the price of the premium.

The court held that the Department of Insurance, by regulation, must determine the method of calculation of the cost of use of the policyholder's deposits. Those sums then are subject to the premiums tax.

Mutual Assurance Company v. Gluck, 9 **N.J. Tax** 55 (Tax Court—1987).

Sums Deposited With Insurer By New Jersey Holders Of Perpetual Homeowners Policies Were Premiums Subject To New Jersey Insurance Premiums Tax And Assessment Under New Jersey Insurance Underwriting Association Act—Mutual Assurance Company v. Gluck. 9 **NJ Tax** 55 (1987).

The perpetual policies at issue are sums deposited with Mutual that generate sufficient funds to pay the cost of the risk of the policy. No further payment is made unless the insured property changes in value or insurance rates change. If the policy is cancelled the deposit is refunded. Mutual contends that these payments do not constitute premiums subject to New Jersey Insurance Premiums Tax or assessment under New Jersey's Insurance Underwriting Association Act, and if anything, are insurance investment income which is specifically not taxed by the state.

N.J.S.A. 54:18A-1 et seq. taxes every mutual insurance company, transacting business in New Jersey on both premiums and premiums deposits. Premiums are the price paid the insurer to assume the risk of the policy, and a premium deposit is a prepayment by a policyholder when premium amount is known.

N.J.S.A. 54:17A-1 et seq. taxes net direct premiums earned by an insurer member of the New Jersey Insurance Underwriting Association.

The court here found that neither statute imposed a tax on perpetual insurance policyholder deposits, but that the premiums taxable are the amount of interest a policyholder could have earned elsewhere on that money. The premium is the cost of the use of the money during the time the policy is effective. This is not a tax on Mutual's investment income but rather it is a tax on the policyholder's forebearance of the use of the deposit money which is the price of the premium.

SALES TAX

Purchaser Of Automobile Later Impounded By State Police Was Not Entitled To Refund Of Sales Tax On Vehicle—Keezer v. Taxation Div. Director 9 **N.J. Tax** 264 (1987).

In February, 1983, plaintiff purchased a new car for $8,600 plus $516 for sales tax paid to the State of New Jersey, for a total payment of $9,116. In January, 1986, the car was impounded by the New Jersey State Police as a stolen car. **N.J.S.A.** 39:5-47. In February, 1986, taxpayer applied to defendant, Director, Division of Taxation for a refund of the sales tax paid in the sum of $516. In March, 1986, taxpayer's application for a refund was denied by defendant on the ground that the application for the refund was not filed within the two year period of **N.J.S.A.** 54:32B-20(a). Defendant further contended that strict adherence to statutory time limitations is essential in tax matters, citing **FMC Stores Co. . Bor. of Morris Plains,** 100 **N.J.** 418, 424-25 (1985).

Taxpayer also made a claim against his vendor for the loss she sustained by virtue of the State's impounding of the vehicle. In October, 1986, the vendor's insurance carrier paid taxpayer $6,078.88 allocated as follows: $5,734.80 representing the fair market value of the car on the date of its impoundment; and $344.08 for sales tax based on the amount that would have been paid had the vehicle been purchased for its fair market value on the date of impoundment.

Taxpayer brought suit for a refund of the $516 paid for sales tax, contending that statutes of limitations are tolled when a party does not know or could not have known that a claim existed, and that enforcement of such statute would result in "manifest injustice."

The Tax Court denied taxpayer's claim, stating that taxes paid under a constitutional statute cannot be refunded in the absence of statutory authority, and the Sales and Use Tax Act, **N.J.S.A.** 54:32B-1 **et seq.** is a constitutional act. The statute had provided for a refund of taxes to be sought within two years of the tax payment. Since no refund was sought within that time, no refund can be obtained. Filing deadlines, especially those regarding tax matters, are jurisdictional requirements and noncompliance with deadlines mandates dismissal since the state depends heavily upon taxation to carry on the affairs of a government, and the need to predict revenue's necessary for its proper functioning.

Further, the Court stated, if taxpayer had filed a timely application, she would still not be entitled to a refund since she had the uninterrupted and unimpeded use of the car for approximately three full years, was regarded by her vendor's insurance carrier as the owner of the vehicle upon its impoundment, and was paid the full market value of the vehicle as though it had been stolen from her, together with an amount of sales tax based on that fair market value.

Stare Decisis And Collateral Estoppel Prohibit Plaintiff From Relitigating Issue Of Whether Photographic Film Exempt From Sales And Use Tax Act Under The Manufacturing And Catalyst Exemptions. George A. Blair (formerly trading as Hospital Portrait Service Company) v. Director—Docket No. 13-39-1398-86-ST Tax Court, October 8, 1987.

Plaintiff contended that company's purchases of film are exempt from use tax under **N.J.S.A.** 54:32B-8.13(a) and 8.20, the manufacturing and catalyst exemptions respectively. In **Hospital Portrait Service** (HPS) the court held that purchases of film by HPS were not exempt under either of the above provisions.

New Jersey recognizes the doctrine of collateral estoppel whereby a party or their privy is estopped from relitigating an issue once the judgment of a court of competent jurisdiction determines the right, question or fact distinctly put in issue. The court here held that collateral estoppel does apply where the facts, law and parties are the same in different tax years. Thus the plaintiff is also barred from making a different legal argument in support of an issue already litigated in **HPS I.** Absent any change in facts, or law, or any circumstances that warrant departure, **HPS-1** controls not only for reasons of collateral estopped but also **Stare Decisis.**

Promotional Coupons Used To Receive Identical Item Free Of Charge Not Considered A Taxable Receipt—Burger King Corp. v. Director, Division of Taxation, 9 N.J. **Tax** 251 (1987).

Plaintiff Burger King Corporation ("Burger King") contested a sales tax assessment based on the face value of coupons allowing customers to purchase one item and receive the same second item free. The Director relied upon **N.J.A.C.** 18:24-12.3 as support that the face value of the coupon is properly a "credit" hence taxable as part of a receipt from the sale of tangible personal property **N.J.S.A.** 54:32B-2(d). The Tax Court disagreed with the interpretation by the Division noting that the coupons have no market value outside of the redemption value by the restaurant. The court contrasted these type of food coupons to promotional coupons issued by manufacturers or third party coupons which reimburse retailers for the face amount of the coupon and are taxable as part of "receipts" at a predetermined reimbursement amount.

Holt Hauling and Warehousing System, Inc. v. Director, Division of Taxation Tax Court of New Jersey Docket No. 04-09-0836-85T, December 24, 1987.

The plaintiff taxpayer protested the Division's assessment for use tax on the purchase of materials, equipment and machinery used in the operation of its port facilities. The argument made was that imposition of the tax was violative of the import export clause of the United States Constitution (Art. 1 §10 c.2) and since the equipment and other personal property were instrumentalities employed exclusively in the foreign import-export stream, such property was exempt from the tax. The Tax Court sustained the assessment noting that the United States Supreme Court previously sustained taxing the hauling of goods at ports as contrasted to a tax on the goods themselves. This type of tax was not violative of constitutional protection.

Refund Disallowance For Sales Tax, Great Adventure Inc. v. Director, Division of Taxation, Tax Court of New Jersey Docket No. 07-18-1400-86ST, January 9, 1989.

Plaintiff attempted to claim a refund for sales tax collected on the face value of coupons tendered for admission to amusement park. Its contention was that the tax collected on the nonreimbursed coupons was not sales tax collected on behalf of the state but rather the income of the taxpayer. The refund was denied pursuant to **N.J.S.A.** 54:32B-20 which required that refunds be made directly to the customer who paid the tax or to the person who collected the tax and subsequently refunded it to the person who did pay it. Plaintiff was held not to be the customer who paid the tax and no argument was made by plaintiff that tax was refunded to the customer.

Misappropriation Of Sales Tax Collected—State v. Pescatore, et al, 213 **N.J. Super.** 22 (App. Div., Oct. 3, 1986) Petition for Certification granted 107 N.J. 56 (N.J. Supreme Court, Dec. 16, 1986) N.J. (N.J. Supreme Court, April 1, 1987).

An indictment was issued against Rocco Pescatore, Carmine Pescatore and the Carmroc Corporation charging third degree theft of sales taxes collected, third degree misapplication of entrusted property, sales tax receipts, and twenty-one additional violations under the New Jersey Sales and Use Tax Act. The trial judge concluded that a criminal prosecution for a Sales Tax Act (Act) violation is limited to disorderly persons penalties prescribed by subsection b of that Act. The trial court dismissed the indictment for proceeding under subsection a of the Act which incorporates by reference the State Tax Uniform Procedure Law and imposes penalties beyond the disorderly persons offenses of subsection b.

On appeal, the State argued that the disorderly persons penalty prescribed by subsection b is not the exclusive penalty for violations of the Sales Tax Act. The Appellate Division reinstated the indictment concluding that the trial judge unduly restricted the language of the Act, since specific conduct may violate more than one statute. The appellate court reasoned that to construe the Act as restricting sanctions for the violation of the Sales Tax Act to that Act would mean that the embezzlement of large sums of sales tax monies belonging to the State could only be prosecuted as disorderly persons offenses. This is not the result intended by the Legislature. The appellate court found no basis in the Sales Tax Act for finding a legislative intent to preclude prosecutors from proceeding under other applicable criminal law in appropriate cases.

The Supreme Court granted petition for certification.

Held: Judgment of the Superior Court, Appellate Division was affirmed substantially for the reasons expressed in the written opinion below.

Taxpayer Is Barred By The Doctrine Of Collateral Estoppel From Renewing His Contentions That His Purchase And Use Of Film In His Business Is Exempt From Taxes Under Sales And Use Tax Act, N.J.S.A. 54:32B-8.20 and 54:32B-8.13a., Blair v. Director, Division of Taxation 225 **N.J. Super.** 584 (App. Div. 1988) Docket A-1876-87T8 (June 14, 1988).

Blair is a commercial photographer who takes photographs of newborn infants at hospitals throughout the country and in foreign nations. A contractor develops the film in New Jersey and makes photographic prints from the negatives. The taxpayer sells the prints, retains the negatives for three years and then destroys them. Blair contends that he is entitled to a statutory exemption from sales or use tax on film used in his business. Taxpayer states that his purchase and use of film is exempt under two provisions of the Sales and Use Tax Act, **(N.J.S.A.** 54:32B-1 **et seq.) N.J.S.A.** 54:32B-8.20 and **N.J.S.A.** 54:32B-8.13a. Plaintiff made this same claim for the period of April 1, 1977 through March 31, 1980, but had it rejected by the Tax Court of New Jersey. For the second time, Blair then argued based on the same legal points, for the period of January 1, 1982 through December 31, 1984, that he had a valid claim for exemption. The Director of the Division of Taxation determined that Blair was barred by the doctrine of collateral estoppel from reviewing his contentions and denied his claim. The court found no intervening changes in significant facts or statutory, regulatory or judicial law that favor the taxpayer or "other special circumstances . . ." **Montana v. U.S.,** 440 **U.S.** 147, 155, 99 **S. Ct.** 970, 975, 59 **L.Ed** 2d 210, 218 (1979). The arguments presented in this case are identical to those in the first case. Judges Furman and Brody found that the film did not cause a chemical process, but is only acted upon, thus not meeting the provisions of **N.J.S.A.** 54:32B-8.20. The film, also, does not satisfy the regulatory definition of equipment because it is not a "complex, mechanical, electrical or electronic device mechanism or instrument;" hence, not meeting the provisions of **N.J.S.A.** 54:32B-8.13a. The taxpayer is not immediately identified with the public interest as were the parties in **Plainfield v. Public Service Electric and Gas Company,** 82 **N.J.** 245, 259 (1980). Issue preclusion will be applied where "there is a potential adverse impact upon the public interest which itself demonstrates a convincing need for a new determination of the issue." The Plaintiff did not meet this criterion. Blair argued that his first case was decided wrongly, but the court reaffirmed the correctness of the first decision made by the Tax Court of New Jersey.

Even Though Materials And Equipment Used In Services May Qualify For Exemption Under N.J.S.A. 54:32B-8.13, It May Still Be Taxable Under N.J.S.A. 54:32B-3(b)(1)—Hans E. Kombosch, t/a Hans Printing Roller Sales

Co. v. Director, Division of Taxation N.J. Tax Docket 16-02-1693-85 ST (Tax Court, June 13, 1988).

Taxpayer fabricates and repairs printing rollers. The work is contracted with his former employer, Pemor, who actually fabricates or repairs the rollers, and then returns the rollers to taxpayer who then invoices his customers for both labor and material involved in the fabrication or repair process. The taxpayer is contesting a sales tax deficiency assessed by defendant in the amount of $4,769.31, plus interest and penalties. The time period in question covers the period from January 1, 1981 to December 31, 1983. Judgement was based upon whether the exemption from sales and use tax of sales of machinery, apparatus and equipment used in manufacturing of processing operations extends to charges for sevices rendered in connection with such sales. Plaintiff submitted unallocated bills to his customers; however, defendant allocated such bills on the basis of one-third to taxable services and two-thirds to tax exempt materials and assessed sales tax accordingly. Defendant concedes that sales of materials used in the fabrication process qualify for sales and use tax exemption under **N.J.S.A.** 54:32B-8.13, but not under **N.J.S.A.** 54A:32B-3(b)(1). The distinction between these two provisions was explained by the New Jersey Supreme Court in **Body-Rite Repair Co. v. Taxation Div. Director,** 89 N.J. 540 (1982). Here, judgement was made concluding that while the materials and equipment used in the fabrication of printing rollers for Kombosch's customers are exempt from sales tax pursuant to **N.J.S.A.** 54:32B-8.13, the services involved in the fabrication process are taxable under **N.J.S.A.** 54:32B-3(b)(1). This decision closely parallels the 1986 Tax Court decision in **Panta Astor, Inc. v. Taxation Div. Director,** 8 **N.J. Tax** 464 (Tax Ct. 1986). Judgment was entered sustaining defendant's assessment.

Company Makes Its Private Aircraft Available To The Public On A Charter Basis, Thus, Not Making It Exempt From Tax Under N.J.S.A. 54:32B-8.32 As Its "Predominant Use" Is Not As An "Air Carrier"—Metropolitan Life Insurance Company v. Director, Division of Taxation, N.J. Super. (App. Div. 1988), Docket A-222-87T7 (June 9, 1988).

In 1982 Metropolitan Life Insurance Company (Metropolitan), doing business in the State of New Jersey, purchased an aircraft at a total cost of $6,543,500 which was brought to the Teterboro Airport in New Jersey. The aircraft was purchased to be used in connection with the conduct of Metropolitan's business, both within and outside the state. Metropolitan entered into an agreement with Executive Air Fleet (EAF) to manage and operate the aircraft. EAF was permitted to make the aircraft available for commercial charter subject to the use of the plane by Metropolitan. EAF holds the Air Carrier Operating Certificate. Taxpayer is appealing from a final judgment entered in the Tax Court affirming the denial by the Director of Metropolitan's claim for a refund of taxes paid under the Sales and Use Tax Act, **N.J.S.A.** 54:32B-1, **et seq.,** for the purchase and use of an aircraft in New Jersey. In January 1983, taxpayer paid a use tax totalling $327,175. The aircraft was used primarily to fly Metropolitan executives to various locations. However, in order to raise revenue to offset the operating cost of the aircraft, taxpayer chose to make the aircraft available to the public on a charter basis through EAF. Metropolitan argued that it is exempt from the use tax because it is an air carrier under federal law. The Director denied the refund on the grounds that the purchase of an aircraft for company use is not encompassed in the subject exemption. Taxpayer argues that the Director's definition of "air carrier" is an agency statement of general applicability and continuing effect which interprets the scope of the sales tax exemption under **N.J.S.A.** 54:32B-8.35. The Court must decide the correctness of the Tax Court's application of the "predominant use" test and is legal determination that the exemption does not apply here. The Court is satisfied that the Director's determination did not constitute administrative rule-making, and agrees with the Director that the language "when utilized by an air carrier" conclusively implies the concept of predominant use of the aircraft for commercial airline purposes. The Court concluded that the determination by the Director and Tax Court that Metropolitan was not entitled to a tax refund did not constitute "administrative rule-making," and thus, the decision of the Tax Court of New Jersey was affirmed.

A Taxpayer Must Prove Its Purchases Are Exempt From Sales And Use Tax Pursuant To N.J.S.A. 54:32B-8.13 and 8.20 And Must Accept Exemption Certificates In Good Faith And Comply With The State Statutes—Bennett Heat Treating And Brazing Co., Inc. v. State of New Jersey, Division of Taxation N.J. Tax Docket 07-22-1678-85ST (Tax Court, June 8, 1988).

Bennett Heat Treating and Brazing Company (Bennett) is a New Jersey based business and seeks review of defendant's determination of a sales and use tax deficiency for the period April 1, 1981 through June 30, 1984, amounting to $29,156 plus interest and penalty. Taxpayer purchased equipment for its business and installation of this equipment was performed by its employees; therefore, no charges for labor or installation were included in the purchase price. Bennett also purchased materials which it used in the heat-testing process—these materials were essential to its heat treating operation; they did not become a component part of the finished product. The Division imposed tax on these expenditures claiming that taxpayer was engaged in a service business, sold no products and did not qualify for the exemptions claimed. Taxpayer is required by statute to collect sales tax on each transaction unless an officially promulgated exemption certificate form is properly executed and received from plaintiff's customers. Defendant claims that taxpayer's manufacturing process is not within the limitations of **N.J.A.C.** 18:24-4.2 and its purchases are therefore, not exempt from sales and use tax pursuant to **N.J.S.A.** 54:32B-8.13 and 8.20. The defendant assessed sales tax on the basis of the taxpayer's failure to collect such tax from customers from whom plaintiff received exemption certificates, and use tax based upon the plaintiff's purchases of equipment and materials used in its processing operation. On the first count taxpayer contends that the metal being treated is different at the conclusion of the process from what it was at the process's inception, and therefore, all the items which are the subject matter of defendant's assessment are materials and equipment used by plaintiff in this essential processing operation, and are exempt from taxation. Defendant claims that heat treating is not manufacturing; it merely services goods that are already in their final form. In order to bring himself under the exemption provisions of **N.J.S.A.** 54:32B-8.13 and 8.20 taxpayer must show that machinery, apparatus or equipment is used or consumed directly and primarily in the product of tangible personal property by manufacturing, assembling or refining. On the exemption status, defendant stated that the burden is on the taxpayer to bring himself clearly within an exemption provision; hence, tax exemptions are not favored and doubts are to be resolved against one claiming the exemption. Bennett claimed the exemption certificates were accepted from its customers in good faith and that it had no basis upon which to question the validity of the certificates and was not violating **N.J.S.A.** 54:32B-12(b) or **N.J.A.C.** 18:24-10.1 **et seq.** Concessions were made by both parties and judgment was entered.

A Retailer's Coupon, Issued By A Retailer Seller-Vendor Who Is Not Reimbursed For Its Face Value, Is Equivalent To A Cash Discount And Is Not Taxable; Only The Monetary Amount It Actually Received Is Taxable—Burger King Corporation v. Director, Division of Taxation, N.J. Super. (App. Div. April 28, 1988) Docket No. A-6080-86T8.

Burger King Corporation (Burger King), a subsidiary of The Pillsbury Company, sells a variety of food and drink products in its establishment. Burger King and its franchisees occasionally offer products at discounted selling prices during promotion events. The usual method of sales promotion is through a process in which a customer presenting a coupon receives two products for the cost of the equivalent price of only one product. The coupons are nonreimbursable. Burger King, therefore, receives no remuneration for the value of the coupons from a third party. Burger King's only receipts in a coupon transaction are the actual amounts received from the customer, which in this case is the selling price of one item. Burger King collected from its customers taxes calculated on the regular purchase price of the first item purchased, but did not collect taxes on the second "free" item. The Director assessed taxes on the full retail price of both the purchased and the free item. Burger King argued that only the discounted price, the monetary amount it actually received, was taxable. The Director took the position that a discount through the use of a nonreimbursable coupon was subject to tax. The Court held that nonreimbursable coupons for which no remuneration is received are not taxable. Burger King's coupons did not have a marketplace value expressed in money and, thus, did not fall within the definition of "receipt" set forth in **N.J.S.A.** 54:32B-2(d). The Court is not concerned here with a coupon entitling a purchaser to buy at a reduced rate, where the manufacturer or a third party ultimately reimburses the retailer-seller-vendor. A retailer's coupon, such as is the case here, is issued by a retailer-seller-vendor who is not reimbursed for its face value. In such a case, use of a coupon is equivalent to a cash discount and is not taxable. The judgment of the Tax Court was affirmed. The citation of the Tax Court's opinion below is: 9 **N.J. Tax** 251, June 26, 1987.

Statutory Exemption For Contractors Of Exempt Organizations Does Not Extend To Township Contractor Operating A Landfill, Where Purchases Are Made Pursuant To A Court Order Rather Than The Contract—Browning Ferris Industries Of South Jersey, Inc. v. Director, Division of Taxation, N.J. Tax Docket No. ST 453-82 (Tax Court, 1988).

Taxpayer operated a landfill under a contract with Monroe Township. Under a court order interpreting the contract's provision that operation was subject to Department of Environmental Protection laws, taxpayer was required to install a system of trenches, including pumps and piping. The Division of Taxation determined that purchases of services and materials to perform the required work were subject to the Sales and Use Tax, and taxpayer appealed. Taxpayer claimed they were nontaxable under a provision exempting certain sales to contractors of exempt organizations. Tax Court held that the purchases were not exempt under **N.J.S.A.** 54:32B-8.22. The Court stated that tax exemption statutes are to be strictly construed against those claiming exemption and this principle applies to Sales and Use Tax exemptions. According to the legislative scheme, when an exempt organization's improvements or repairs are contracted by it to a non-exempt "person," the exemption is extended by Section 8.22 to related sales, to avoid the exempt person indirectly paying the tax. However, where there is no resulting benefit to the exempt organization, its purpose is not to benefit a purchaser otherwise subject. Relying on the holding in an Appellate Division, Superior Court case, the Court stated that the legislature did not intend to exempt all property sold to contractors for exclusive use in improving real property owned by exempt organizations. The Court concluded that, in effect, the taxpayer's predecessor in title leased the township land and both the taxpayer and his predecessor were independent contractors. The court orders obligated the taxpayer, and not the township, to close and protect the landfill, and the purchases were made pursuant to the court orders and court-determined legal obligations, rather than by reason of the contract. The Appellate Division held that, since Monroe Township was not responsible for and did not contract with taxpayer to perform the court-ordered work and because the Township was not obligated for the payment of materials costs or the resulting tax, the purchases were not exempt under **N.J.S.A.** 54:32B-8.22. The Director's assessment was affirmed.

USE TAX

Taxpayer Publisher Contested Use Tax Deficiency Assessment On Cost Of Books Taxpayer Donated To Charitable Organizations McGraw-Hill, Inc. v. New Jersey Division of Taxation, 9 **N.J. Tax** 372 (Tax Court, 1987).

McGraw-Hill, Inc. donated books in part to charitable organizations which qualify for exemption under §501(c)(3) of the Federal Internal Revenue Code to receive Federal income tax deduction under Federal Internal Revenue Code, §170(e)(3). New Jersey assessed use tax on the value of the books since they were no longer held in inventory with intent to sell. The Court upheld the use tax assessment. The court found that as long as the books are held in inventory with intent to resell they are exempt from use tax, but when the publisher initiates measures in which the books are used for gift purposes the exemption no longer applies. Even where the books were shipped to an out-of-state charitable organization the use tax still applies because there were no allegations that any other state collected sales or use taxes either on component materials or other elements and thus, no federal constitutional commerce clause was violated. The court held that the applicable use tax was to be calculated based on the price at which items of the same kind are offered for sale by the taxpayer.

Use Tax On Samples Manufactured In New Jersey For Distribution Outside The State—Cosmair, Inc. Etc. v. Director, Division of Taxation (Argued November 30, 1987—Decided March 17, 1988).

The Supreme Court of New Jersey held that fragrance samples manufactured, stored and packaged by manufacturer of cosmetic products in New Jersey and distributed to the manufacturer's customers outside of New Jersey, including those delivered to a common carrier, are not subject to the compensating use tax under the Sales and Use Tax Act, **N.J.S.A.** 54:32B-1 et seq. The decision reversed the judgment of the Superior Court, Appellate Division.

The Director of the Division of Taxation (Director) asserted that pursuant to **N.J.S.A.** 54:32B-1 to -29 (the Act) a use tax is due on samples shipped by common carrier to Cosmair's out-of-state customers. Cosmair argued that it did not use the samples within the statutory definition of the term "use" since the statutory provision, by its terms, limits its definition to a "purchaser." Cosmair further asserted that even if it has "used" the samples, such a "use" falls within the statutory "mere storage, keeping, retention or withdraw from storage" exemption granted to manufacturers pursuant to **N.J.S.A.** 54:32B-6 (the exemption provision). The Tax Court affirmed the Director's use tax assessment and held that Cosmair "used: the samples within the meaning of the Act and that Cosmair's use of the samples in New Jersey did not fall within the exemption provision. The Appellate Division affirmed the judgment of the Tax Court essentially for the reasons stated in the Tax Court opinion. The Supreme Court granted certification limited solely to the issue of whether plaintiff's samples are excepted from the use tax under "the mere storage, keeping, retention or withdraw from storage" exemption pursuant to the exemption provision of the Act.

The Court concluded that the Legislature did not intend to exclude manufacturers from the use tax liability by referring to "purchaser"[s] in the definition of use. Therefore, the statutory definition of "use" is applicable to a manufacturer, processor or assembler. The manufacturer is liable for use tax when it purchases property and exercises any right or power over it. The only act of Cosmair in New Jersey that could be considered a "use" under the statutory definition was its storage, keeping, or retention for any length of time or withdrawal from storage of the samples.

The Supreme Court indicated that the Tax Court's conclusion that in-state delivery to a common carrier constitutes a "use" in New Jersey is directly contrary to the sense of the Division's regulations. It is specifically provided that there is no sales tax with respect to any out-of-state shipments if such goods are shipped either in the seller's vehicle or by common or contract carrier. The state imposes a sales tax only when the manufacturer delivers goods to a purchaser or the purchaser's representative in this State for immediate transportation outside the State. Thus, mere delivery to a common carrier does not trigger the imposition of the sales tax on goods shipped out of the state. Similarly, a delivery to a common carrier of Cosmair's fragrance samples should not trigger the use tax. The wording of the exemption provision is unambiguous. The Director has not presented any evidence from the legislative history that persuaded the Supreme Court to veer from the plain language of the exemption. The interpretation that best conforms to the Legislature's intent is that the exemption provision of the Act excludes from the use tax Cosmair's activity in preparing samples for out-of-state delivery, including delivery to a common carrier.

Out-of-State Purchase Of Aircraft Having Home Base In New Jersey Was Tax By New Jersey—KSS Transp. Corp. v. Taxation Div. Dir., 9 N.J. Tax 273 (1987).

Taxpayer, a New Jersey corporation with its principal place of business at the Morristown Airport in New Jersey, purchased an aircraft from a Wisconsin corporation for $1,000,000. The aircraft is based at Morristown Airport, returns there between flights and is hangared there. The aircraft has been used, regularly and exclusively, in transporting property and the taxpayer's parent corporation's executives across state lines and national boundaries. The taxpayer acquired the aircraft with a view toward providing charter services to its parent corporation, other parent corporation subsidiaries, and unrelated third parties. When providing charter services to other subsidiaries and unrelated third parties, taxpayer bills the users for the cost of the flights. Taxpayer does not bill its parent corporation.

In connection therewith, taxpayer applied for a "Commercial Operators Certificate" which would have enabled taxpayer to hold itself out as a "for-hire" air carrier. Subsequently, the Director of the Division of Taxation imposed an assessment of use tax, interest and penalty in the amount of $72,000. No other state had imposed a sales or use tax assessment on the purchase or use of the aircraft by taxpayer. The Director denied taxpayer's claim for exemption under **N.J.S.A.** 54:32B-8.35, stating that the purchase of an aircraft for company use is not subject to the exemption, which is limited to air carriers engaging in air commerce business under New Jersey law. Taxpayer instituted this action for a review of the Director's final determination.

The Tax Court held that the predominate use of an aircraft purchased by the taxpayer was for private as opposed to common carriage, and thus the purchase of the aircraft was not exempt from taxation; and that the out-of-state purchase of the corporate aircraft having its home base in New Jersey by a New Jersey corporation, which paid no sales or use tax to any other state on purchase, was subject to use tax by New Jersey.

Superior Court Affirms Lower Court Opinion That Municipal Land Use Ordinance Was Ultra Vires Because Premise That Future Development Would Impact On All Roads Did Not Rest On Clear, Direct And Substantial Relationship Between Particular Development And Improvement In Question. New Jersey Builders Association v. Bernards Township, 219 **N.J. Super.** 539 (App. Div., March 13, 1986).

The Appellate Division affirmed the determination reported at 211 NJ Super. 290 (Law Div., 1985) and since the judgment neither announced a new rule of law nor departed from an existing law the court declined to limit it to prospective applicability. The Court found that plaintiffs had demonstrated sufficient stake and adverse interest for standing to sue in New Jersey.

The Law Division opinion construed **N.J.S.A.** 40:55D-45, a section of the Municipal Land Use Law, which authorizes municipalities to require land developers to contribute to off-tract improvements. Bernard Township's ordinance no. 672 rests on a generalized hypothetical township wide model and resultant impact on the township roads from full development. The ordinance did not limit the required off-tract improvements which were a condition for development to situations where there was a relationship between the subdivision and the improvement. The Legislature adopted the Municipal Land Use Law without departing from the body of Judicial decisions interpreting the Municipal Planning Act of 1953 requiring a clear, substantial and direct relationship between the development and the improvement. In keeping with this rule, the Law Division held, and the Appellate Division now affirms, that the ordinance was beyond the authority of the Municipal Land Use Law.

LOCAL PROPERTY TAX

Common Recreational Facilities Of Community Development Are Subject To Real Property Tax Assessment. Community Corporation of Highpoint, Inc. v. Montague Township, 9 N.J. Tax 398 (Tax Court, 1987).

Taxpayer contested real property tax assessments on recreational facilities of the Holiday Lake Club Community alleging that the value of the facilities is reflected in the purchase price of individual lots which includes the lot owner's right to use the facility thus resulting in double taxation by taxing the facility and individual lots. Taxpayer also alleges that the common ownership scheme makes the facilities unmarketable and without value. The Tax Court found that each separately assessed parcel of real property must be assessed to the owner by a value representing all the interests in property. The Court also found that the absence of market due to complexity of title does not make property value less for tax purposes; such properties are merely valued at a cost approach. The court then appropriately held that the common recreational facilities of community development had independent value and were subject to real property tax assessment.

Added Assessments—City, County Board and Director, Division of Taxation Failed To Comply With Added Assessment Statutes, And Thus, Assessment Was Invalid—American Hydro Power Partners v. Clifton, 9 **N.J. Tax** 259 (1987).

Taxpayer, an operator of a dam and power plant was required under a lease with its owner to pay all real estate taxes. On December 11, 1986 taxpayer's lessor received an undated tax bill for an added assessment. The due date shown on the bill was December 31, 1986 and bore a printed notation stating that appeals from added assessments should be made on or before December 1. Taxpayer did not receive the bill until December 22.

By letter of December 16, the Director of the Division of Taxation, through the Local Property Tax Branch, purported to extend the time for filing appeals to December 31, 1986. Neither taxpayer nor its lessor received notice of such extension prior to December 31, 1986. Taxpayer applied on February 3, 1987 for a further extension of appeal time, but was rejected.

Taxpayer sought review, by way of verified complaint, of the action taken by the Director in imposing additional assessments, and requested an order to show cause for additional time to appeal the added assessment.

The Tax Court held that: the taxpayer timely filed action within the 45-day period as measured from the date on which the county board rejected taxpayer's application for appeal time; and since the added assessment was not made until November 13, 1986, some six to seven weeks after the October deadline prescribed by **N.J.S.A.** 54:4-63.5, and hence was not delivered to the taxpayer one week prior to November 1 as required by **N.J.S.A.** 54:4-63.7, the added assessment was invalid.

However, the court did not leave the Director of the Division of Taxation without a remedy. It stated, "Where . . . the taxing district has failed to comply with the statutory requirements concerning added assessments, that failure can be corrected by one of the omitted assessment statutes."

Tax Court Can Determine Value Of Realty Based On All The Evidence, And Need Not Accept Either Party's Valuation. Valuation As A Single Use Industrial Complex Was Accepted. Westinghouse Electric Cp. v. Bloomfield—9 N.J. Tax 108 (App. Div. 1986).

Taxpayer appealed real property assessment, claiming that highest and best use was as multi-tenanted facilities. Property is an industrial complex of 14 acres and 11 buildings, of approximately 1,000,000 square feet. Tax Court held that it was a "limited purpose" property, with its highest and best use being a single-purpose industrial complex. It has been so used as a lamp manufacturing facility from 1916 to the assessment year, 1982. The Tax Court found that the gross rental value, based on local comparables, gave the most accurate valuation. The municipality's comparables were most realistic, and the Court found that the assessment was within the 15% assessment protection range of C. 123, L.1973.

The Appellate Division reviewed the Tax Court decision in 9 NJ Tax 92, and affirmed per curiam.

Exemption—Publicly Owned Property—City of Egg Harbor City v. County of Atlantic County, et al., (Tax Court, Docket No. 01-07-0796-87 decided May 4, 1988.)

The Tax Court held that property owned by Atlantic County, leased to the New Jersey Department of Corrections and operated by RCA Service Company as a juvenile detention facility, is publicly owned, used for a public purpose and, therefore, exempt from local property taxation.

Freeze Act—Added Assessment—AKLS Realty Associates, Inc. v. Burlington Township, (Tax Court, Docket No. 0306-0304-87D, decided May 3, 1988.)

A County Board of Taxation's final added-assessment pro-rated judgment extended for 12 months plus the prior October 1 assessment represent the property's total full year's correct assessed value, and it is entitled to the benefits of the Freeze Act. An added assessment judgment entered on December 15 of the pre-tax year in issue is frozen and self-executing; it may be increased only by the taxing district's filing with the County Board prior to August 15 of the tax year a Freeze Act avoidance complaint in accordance with **N.J.S.A.** 54:3-26. Since a Freeze Act avoidance complaint is a separate and distinct cause of action, it may not be filed after August 15 of the tax year as a counterclaim. A Freeze Act relief complaint filed after August 15 but during the tax year in issue is not time-barred. The time for filing such a complaint is not controlled by **N.J.S.A.** 54:3-21, which applies to valuation appeals.

Rollback Taxes—Subject Land Assessed As Qualified Farmland In Previous Years Was Not Applied To Either An Agricultural Or Horticultural Use For The Calendar Year In Question And Hence Was Subject To Rollback Taxes—Burlington Township v. Messer, 9 **N.J. Tax** 634 (App. Div., May 13, 1987), affirming opinion below, 8 **N.J. Tax** 274 (Tax Court, 1986).

The question raised by this appeal is whether taxpayer's land, which for the tax years 1982, 1983 and 1984 had been assessed as qualified in the Farmland Assessment Act of 1964 (the act), was subsequently "applied to a use other than agricultural or horticultural" thereby subjecting it to rollback taxes as mandated by **N.J.S.A.** 54:4-23.8 (the rollback statute). The Burlington County Board of Taxation answered this question negatively and entered judgment denying Burlington Township's application for rollback taxes thereby resulting in this appeal. Pursuant to the act, the land had been assessed as qualified farmland at $36,000 for each of the tax years 1982, 1983 and 1984. The taxing district claims that a change in use occurred in 1984; therefore, it requests rollback assessments of $549,000. The taxpayer defends initially by denying that the subject property was not being used for agricultural or horticultural purposes; and secondly, that there was no change in use of the property such as to trigger the rollback tax provision of the rollback statute. The taxing district's assessor observed the property, and had a strong suspicion that no farmland activity as defined by the act was taking place on this property; however, in that he only recently had been appointed assessor and because the property had received farmland assessments for prior years, he presumed that there had been farmland activity "at least up until that point" and, in spite of his suspicion, he approved the farmland assessment to be applied for the tax year 1984. The taxing district's assessor found the condition of the property on the three 1984 visits to be substantially the same as existed on his two examinations the prior year. On his April and May 1984 inspections he again observed weeds and other types of non-crop shrubbery growing in the cleared middle section. On his return visit in December 1984, the weeds were still there except, now, they were in a withered condition which indicated no farming activity between visits. During the 1984 inspections there still were many three to six foot, and even smaller, trees growing in the middle section. Not being satisfied by his own observations and the information received from the owner that the property sufficiently qualified for farmland assessment, he denied the application for 1985. No appeal was taken from this denial; therefore, he filed with the county board an application for rollback taxes which was denied resulting in this appeal. The township claims that, although as of October 1, 1983 the property was granted farmland qualification for 1984, subsequently in the tax year 1984 the property was not actively devoted to agricultural or horticultural use; therefore, it is subject to taxation under **N.J.S.A.** 54:4-23.8. The taxpayer counters that it produced sufficient evidence of continued agricultural activity at the subject premises in 1984 to rebut the testimony of the assessor. Taxpayer also alleges in any event that no change in use from 1983 was established. Based thereon, she contends that mere proof of non-use of previously qualified farmland is not sufficient to trigger the rollback assessment under the statute. Additionally, she argues that the taxing district must establish that there was a "change in use" from the prior year, alleging, if the court finds the use of the land in 1984 is not different from its use in 1983, the rollback statute does not apply. The court held that during the calendar year 1984 there had not been sufficient trees cut on the property to produce an income of at least $500. The land was not utilized as a tree farm. The Court also found that the subject property did not produce any agricultural or horticultural products which had been sold in 1984. Based upon this, the second requirement of the rollback statute also has been met thereby subjecting the land to rollback taxes. The "change in use," as herein interpreted, having occurred in 1984, the taxing district is granted judgment for rollback assessments of $549,000 for the year 1984 and the two preceding years.

Farmland Assessment—Farmland Is Not Subject To Rollback Taxes For Portion Of Year Following Acquisition Which Is Marked By The Date In Which Township Deputy Clerk Receives And Signs For Letter From State Giving Notice Of Acquisition, Rather Than Date Notice Was Actually Received—State of New Jersey, Commissioner of Transportation v. Pohatcong Tp., 9 **N.J. Tax** 528 (Tax Court, March 2, 1988).

The State of New Jersey, Commissioner of Transportation (State) challenges, only in part, the imposition of rollback taxes pursuant to the Farmland Assessment Act of 1964, (the act), **N.J.S.A.** 54:4-23.1 **et seq.**, by the Warren County Board of Taxation. On January 8, 1986 the State, in an exercise of its power of eminent domain, acquired 33.71 acres of agricultural land in the Township of Pohatcong (Township). In view of the fact that the property had been preferentially valued, assessed and taxed under the provisions of the act and the State had no intention of continuing to use the parcel for agricultural purposes, the township applied to the Warren County Board of Taxation pursuant to **N.J.S.A.** 54:4-23.8, -23.9 and -63.12 **et seq.** for the assessment of additional or rollback taxes. The State maintains that since the property was acquired on January 8, 1986 and the requisite notice was given to the assessor on the same date, the property was tax exempt for 1986, and therefore the rollback statute, **N.J.S.A.** 54:4-23.8 directs only the imposition of rollback taxes for 1984 and 1985. Pohatcong Township asserts first, that the State did not meet the notice-to-the-assessor requirement in a timely manner and thus the property was not tax exempt for 1986; and second, assuming timely notice, "the Legislature intended the State to pay rollback taxes for the years in which the change in use occurred, 1986, and for the two years immediately preceding, 1985 and 1984," page 531. As the stipulation shows, the Pohatcong Township deputy clerk received and signed for the letter giving notice to the assessor regarding the acquisition of the property at issue on Wednesday, January 8, 1986. The deputy clerk was fully authorized to accept certified mail for township officials. That notice was not actually received by the assessor, a part-time employee, until the following Monday, January 13, 1986, when the notice and envelope were stamped "received." The State asserts that inasmuch as the subject property was tax exempt in 1986, "it was not valued, assessed and taxed under the Farmland Assessment Act and therefore, pursuant to the provisions of **N.J.S.A.** 54:4-23.8, no rollback taxes can be assessed against the property for the tax year 1986," page 535. In response, the township contests the State's assertion that the land at issue was not valued, assessed and taxed under the Farmland Assessment Act in 1986. According to Pohatcong, "this statement is simply untrue," because the subject property was being assessed as farmland while it was owned by Russell E. Cole prior to the state's acquisition and the assessment continued until there was a change in use by the State in 1986. The difficulty in this case is that during 1986, the property in issue was both assessed as farmland and tax exempt. Prior to the acquisition by the State the land was in fact valued, assessed and taxed as farmland. The State has conceded as much when it indicated that the property only became tax exempt as of January 8, 1986, the date of acquisition. Thus, for the first seven days of 1986 the property had been valued, assessed and taxed pursuant to the Farmland Assessment Act. The Court held that for the purposes of determining whether farmland acquired by State was exempt from rollback taxes on year of acquisition, the date township tax assessor was given notice of acquisition of the property, rather than date notice was actually received by assessor.

Property Containing Textile Manufacturing Plant Should Be Valued For Property Tax Purposes At Its Highest And Best Use, McGinley Mills, Inc. v. Town of Phillipsburg, 9 N.J. Tax 508 (Tax Court, January 5, 1988).

McGinley Mills, Inc. (McGinley) contests the 1986 local property tax assessment on its industrial property. Taxpayer has filed a direct complaint in the Tax Court pursuant to **N.J.S.A.** 54:3-21. Valuation and discrimination are in issue. McGinley's appraisal expert valued the property by the cost and market approaches. The expert analyzed each of the six buildings owned by taxpayer separately to obtain the reproduction cost new. He concluded that the cost new was $3,110,905. From this cost, the expert deducted 74.4%, or $2,314,513, as depreciation from all causes, for a depreciated cost of $796,392. To this figure he added land value of $170,000 for a total value by the cost approach of $966,392. Taxing district's appraisal expert relied on the cost, market and income approaches in arriving at his opinion of value. In his market approach, taxing district's expert relied on three separate sales. After adjustment for size, quality and age, he concluded from these sales that the subject would have a sales price of $25.89 to $29.18 a square foot and concluded from the market approach that the value of the property was $2,204,384. Taxpayer contends that the highest and best use of the property is for general industrial purposes, and that therefore, it must be valued as if vacant and offered for sale to a purchaser who would use it for industrial purposes other than textile manufacturing. Taxing district's expert states that the highest and best use of the property is its present use for textile manufacturing purposes, and that the most likely purchaser for this highest and best use is a textile manufacturer who can take advantage of the plant as presently outfitted. Taxpayer contends that real property improvements installed for the textile manufacturing operation would be useless to a prospective purchaser who intended to use the property for general industrial purposes and, therefore, the improvements are valueless. Thus, the issue posed is whether the textile manufacturing real property improvements in existence and in use on the assessing date should be valued and assessed, or should be assumed to be valueless because a prospective purchaser who is not in the textile business would have no use for them. The Tax Court held that property containing a textile manufacturing plant had to be valued at its highest and best use, which was as a textile manufacturing plant, for property tax purposes. Purchaser who would buy property for different use such as a warehouse, would not be able to take advantage of the real property in its present configuration and therefore would not pay price equal to its highest present value. The Court also held that the value of property could be determined for property tax purposes by use of cost approach at $1,624,845; taxing districts expert's cost of $3,402,488 was accepted. 5% entrepreneurial profit was added; effective age was determined at 18 years, and physical depreciation of 35% and functional depreciation of 25% was accepted.

Statute Which Requires Payment Of All Due Taxes When Complaint Is Filed With Tax Court Permits Taxpayer To File Its Complaint Even Though It Paid Taxes Five Days Later—Olde Lafayette Village, Ltd. v. Township of Lafayette, 9 **N.J. Tax** 562 (Tax Court, March 24, 1988).

Lafayette Township (Township) moved for an order dismissing the complaint filed by Olde Lafayette Village, Ltd. (Village), for the tax year 1987 on the grounds that pursuant to **N.J.S.A.** 54:51A-1b, Village had not paid "all taxes or any installments thereof then due and payable for the year for which review was sought" (Pages 563 and 564) at the time Village's complaint was filed with the Tax Court. Township's argument is that at the time Village filed its complaint with the Tax Court (November 25, 1987), its fourth-quarter 1987 taxes were due and undeniably unpaid. Thus, even though the fourth quarter taxes were paid five days later on November 30, 1987, Township urges that, inasmuch as noncompliance with the tax payment provision is a jurisdictional prerequisite, the court should dismiss the Village's complaint. It is agreed that Village had not paid "all taxes or any installments then due and payable" on the date when its complaint was filed, as is apparently required by a literal construction of the words, **N.J.S.A.** 54:51A-1b. The question that Village raises is whether the statutory provision requires that "all taxes or any installments then due and payable" must have been paid "at the time that a complaint must be filed with the Tax Court." Township argues that the former construction is completely in accord with the literal or plain meaning of the statute while Village asserts that the latter interpretation is necessary in order to avoid "an anomalous result." The Court denied the Township's motion to dismiss the Village's quest for review of county taxation board's decision to uphold property tax assessment. The Court held that statute, which requires payment of all due taxes when complaint is filed with Tax Court, permitted taxpayer to file its complaint even though it paid taxes five days later on the final day for filing complaints.

Exemption—Property Used For Nonexempt Purpose On Assessment Date, Which Is Later Transferred To Exempt Owner, Is Still Subject To Taxation For Succeeding Tax Year; And, The Free Exercise Clause Is Not Violated By Such Taxation, As State Has Compelling Interest—Bethany Baptist Church v. Deptford Township, 225 **N.J. Super.** 355 (App. Div. June 7, 1988).

Bethany Baptist Church (the church) appeals from a judgment of the Tax Court upholding a determination levying on church property for the year 1984. The property had been purchased by taxpayer after the October 1, 1983 assessment date, and prior to that time had been used for nonexempt purpose. Taxpayer contends on appeal that imposition of taxes on property used for religious activities to be paid from funds obtained through tithes and contributions runs counter to the First Amendment's free exercise clause. The pastor of the church testified that he initially leased the subject property, which was then being used for a nonexempt purpose, in July 1982. In September of the same year he founded the church on the property. The pastor is the sole governing authority vested with the power to make decisions on behalf of the church. On December 12, 1983, the church entered into an agreement to purchase the property from its owners. The written agreement identified Bethany Baptist Church as the purchaser. Several days later, a certificate of incorporation of the Bethany Baptist Church was filed for the purpose of creating a jural entity to hold title to the property. The transaction was consummated on December 30, 1983, when a deed was filed listing the corporation as the title holder. Since the property was not owned by the church on October 1, 1983, the tax assessment date, it would be necessary to pay taxes for the year 1984. The church harbors the view that funds solicited from the congregation belong to the deity and cannot be used to pay taxes. Taxpayer contends that monies obtained from its congregants belong to the deity and, thus, the payment of taxes from such funds contravenes the church's right to freely practice its religious beliefs. The court rejected this contention. The Court also concluded that, by statute, the pivotal date for determining the grant of an exemption was October 1, 1983 of the preceding calendar year and that property purchased thereafter and used for tax exempt purposes was subject to the burden of taxation. The free exercise clauses of State and Federal Constitutions were not violated by such taxation, given state's compelling interest in its ability to predict revenues for upcoming tax year. Also, exemption from taxation would not be determined upon particular religious beliefs of church or sect against which property taxes were imposed.

Charitable Purposes Exemption—Where There Is A Duplication Of A Private Practice Or Service, Taxpayer Must Show That The Circumstances, Charges And Public Betterment Justify Exemption; Individualized Services, Sliding Scale Fees Or Possibility Of Subterfuges Are Not Determinative On The Issue Of Qualification—Church Contribution v. Mendham Borough, 224 **N.J. Super** 643 (App. Div., May 2, 1988), affirming opinion below, 9 **N.J. Tax** 299 (Tax Court, July 17, 1987).

Taxpayer was a church trust that owned a mansion used as a nursery school, a training center for counseling and a development center for children with problems. Taxpayer appealed the denial of a property tax exemption under **N.J.S.A.** 54:4-3.6. The Tax Court upheld the denial, and the taxpayer appealed. The Appellate Division of the Superior Court affirmed the denial. The statutory "charitable purposes" exemption is based on the facts of each case. Thus, individualized or one-on-one services do not, in themselves, constitute a disqualifying reason. Nor should an exemption be granted because fees are based on ability to pay. Moreover, the eligibility decision cannot be based on the possibility that other nonprofit professional practices could use the statutory exemption as a subterfuge for avoidance of property tax. Here, the record shows that the counseling fees were only slightly lower than those of private psychologists in the county; and concerning the development center, the record fails to show comparable rates for private practitioners. The Appellate Division held that where there is a duplication of a private practice or service, the exemption applicant must demonstrate that the circumstances, charges and public betterment justify exemption. Here, two of the uses were sufficiently akin to private businesses or professional practices to deny the exemptions; and the church trust has not demonstrated that its property is exclusively used for tax exempt purposes.

Realty Transfer Fee—Sheriff Selling Foreclosed Property Is Not Grantor Within Meaning Of Statute Requiring Realty Transfer Fee; Grantee Seeking Recordation Must Pay—Porreca v. La Ferriere, 225 **N.J. Super.** 590 (App. Div., June 14, 1988).

The plaintiff paid realty transfer fees to record two properties purchased at a sheriff's foreclosure sale and then sued the sheriff for reimbursement for the fees, claiming that the sheriff was responsible for payment under the statute. The Law Division of the Superior Court denied relief and the plaintiff appealed. The Appellate Division of the Superior Court affirmed the denial. Although the statute, **N.J.S.A.** 46:15-7, imposes the tax on grantors, the core of the scheme is that the recording officer receives the fee. If a grantee seeks the protection of deed recordation, he must pay the fee. The Appellate Division held that the sheriff was not a grantor within the meaning of **N.J.S.A.** 46:15-7. The Court stressed that the sheriff was merely a conduit and court agent and not a grantor in the sense of one conveying title. Also, to pay realty transfer fees, the county might have to appropriate funds, since there are statutory limitations on the sale proceeds retainable and on the fees chargeable. The Court chose to read the statute "sensibly," rather than literally. In light of the sheriff's position in the transfer, the limitations on his ability to generate funds and the absurdity of requiring the county to contribute funds when the tax was designed to provide it with revenues, the Appellate Division held the sheriff not liable.

Tax Court Was Precluded By Collateral Estoppel From Not Accepting a 1981 Tax Assessment That Had Already Been Accepted In Past Litigation, But Collateral Estoppel Did Not Prevent The Tax Court To Make An Independent Assessment When Assessor Failed To Consider The Economic Impact Of A Quarry—Affirmed In Part Reversed In Part. Warren Tp. v. Suffness, 225 **N.J. Super.** 399 (App. Div., June 6, 1988).

In question were three years of assessments for three different lots all abutting a quarry. The years in question were 1976, 1979 and 1981. A "market approach" to value was utilized by the assessor. The Tax Court affirmed the

1976, and 1979 assessment, the 1981 appeal was not heard because neither side was ready. When the 1981 appeal was finally heard, the Tax Court concluded that the assessment utilized in the prior hearing was not determinative because the assessor had failed to fully adjust for all adverse market factors. The Tax Court also lowered by 25% the tax assessor's assessment due to the three lots' proximity to a quarry. The Appellate Division, Superior Court, ruled that the Tax Court erred in not accepting the prior judgment of the Court on the same issue. The Appellate Court also held, though, that the Tax Court did not act improperly in reaching its own conclusion in determining that there should be a 25% deduction from value due to the adverse effect of lost proximity to the quarry.

N.J.S.A. 40A:9-165 Requires An Assessor To Receive An Increase Commensurate With Increases Given Other Employees Unless There Is Good Cause Not To Do So. Municipal Assessors Of N.J. v. Mullica Tp., 225 **N.J. Super.** 475 (Law Div., Atlantic County, 1988).

Amended **N.J.S.A.** 40A:9-165 provides for an increase in salary for an assessor when other municipal employees receive increases. Plaintiff (town assessor) received an increase that was smaller because assessor refused to comply with a request for weekly reports. Instead of just a token raise, the Court ruling for plaintiff held that the purpose of the statute, which was to free the assessor from political pressure, would be thwarted if the assessor's increase in salary did not have to be comparative with the increases being given to other employees.

Value of Property Is To Be Established By The Party Contesting The Assessment By Providing Evidence That Assessed Value Is Incorrect; All Terms Of Sales Of Real Property Must Be Considered; And Cost Of Off-Site Improvements Required By Seller In Sales Contract Which Do Not Benefit Property Must Be Added To Price Paid For Land In Making Assessment—EWH 1979 Development Co., L.P., v. Bridgewater Township, 9 **N.J. Tax** 582 (Tax Court, March 25, 1988).

EWH 1979 Development Company, L.P. (EWH), a California limited partnership, purchased the subject property from the Bridgewater Redevelopment Agency (Bridgewater), an agency of Bridgewater Township, for the purpose of developing the property as a regional shopping center, offices and hotel, in accordance with a plan of development set forth in the agreement of sale originally entered into July 19, 1979, as amended from time to time, with the final amendment dated April 27, 1985. Taxpayer contests the 1986 local property tax assessments on 122.287 acres of vacant land in Bridgewater Township in the triangle created by the intersection of Routes 202/206, 22 and 287. The 1986 tax rate is $1.883 per $100 of assessed valuation. Only valuation is in issue. In 1986 the entire taxing district was revalued, and the parties have stipulated that 100% is the applicable ratio of assessment to market value. Taxpayer contests the assessments directly to the Tax Court pursuant to **N.J.S.A.** 54:3-21. Taxing district has not filed a counterclaim. On October 17, 1986 EWH sold a 50% interest in the project at a price equal to one-half of the costs expended on the project to September 30, 1986. The total aggregate cost as of that date was $38,839,668. Taxpayer's appraisal expert relied principally on the sale of the subject property of $8,751,700 ($71,567 an acre) and the sale to AT&T Information Services, Inc. of a 186.2 acre parcel of property located at the intersection of Route 78, 202/206 and 287, approximately four miles north of the subject property, for office building use. The value of the subject is $73,114 an acre or $8,950,000. The witness testified to three additional sales, two in Bridgewater and one in Bernards Township. One is zoned for manufacturing and two are zoned for office buildings. These three sales, occurring between April 1984 and March 1985, of parcels ranging in size from approximately 27 to 30 acres and reflecting per-acre sale prices in the $135,000-$145,000 range were given very little weight by this witness because the parcels of land were smaller, the properties and their permitted use were not the same, and this expert may not have had available all of the facts regarding at least one of these three sales. Taxing district's appraisal expert agreed that the development plan for the property was at its highest and best use. Like taxpayer's expert, this expert also relied solely on the sales comparison approach. However, unlike taxpayer's expert, taxing district's expert distinguishes between retail, hotel and office use and values each portion of the land based on its planned use. This expert considered the 1979-1985 sale of the subject property and the sale, one year after the assessing date, of a 50% joint venture interest in the project, as well as 14 other sales. These 14 total sales were divided into three categories. Four were for retail use, three were for hotel use and seven were for office building use. Tax district's expert analyzed the comparable sales of land by sale price per acre, sale price per square foot of retail space, sale price per square foot of office space and sale price per hotel room. He testified that the larger size of the subject property did not warrant any reduction in the sale price per acre because the highest and best use of the subject is for a regional shopping center, and the full 122 acres are necessary for a regional shopping center, offices and hotel and other improvements required by the development plan. Taxpayer argues that the use restrictions imposed by Bridgewater limit the market and therefore the value of the property when, in fact, Bridgewater's use restrictions facilitate what is the highest and best use for a parcel of this size and location. The cash and non-cash consideration reflects the value of the land subject to these restrictions. Taxpayer argued that the land value must be discounted for size, the Court held, however, that the AT&T sale indicates no justification for discounting size. The Court also held that taxpayer has not met its burden of establishing by a preponderance of the evidence that the value of the shopping center land is less than the assessed value of $140,000 an acre and the value of the office and hotel land is less than the assessed value of $175,000 an acre, thus affirming the 1986 assessments.

To Determine Whether A Property Is Exempt From Local Property Taxes, Qualifying Use And Ownership Must Coincide On The Statutory Assessment Day—Catholic Relief Services v. South Brunswick Tp., 9 N.J. Tax 650 (App. Div., 1987) affirming 9 **N.J. Tax** 25 (Tax Court 1987).

Taxpayer, Catholic Relief Services purchased property in South Brunswick Township and took title on December 28, 1984. The property included construction that had been newly completed as of November, 1984. Pursuant to **N.J.S.A.** 54:4-63.2, the property was assessed on the first day of the month following the completion of the improvements, in this case, December 1, 1984. The property was assessed $4,012.60 for the remainder of 1984 and $37,839.36 for 1985. Plaintiff argued that even though it did not own the property on the date of the assessments, the new construction on its property can qualify for a charitable exemption. The Court concluded that while **N.J.S.A.** 54:4-63.2 refers only to the determination of taxable value as of the assessment date and remains silent with respect to the date to determine taxable status, decisional law indicates that as of the assessment date, the assessor is to determine not only taxable value, but also taxable status. Because plaintiff did not own the property on the date of assessments the improvements were not tax exempt. The Appellate Division of the Superior Court, therefore, affirmed the Tax Court's affirmation of the Middlesex County Board of Taxation's decision that the improvements on plaintiff's property cannot qualify for a charitable exemption and, therefore, plaintiff is not entitled to an exemption from taxation for the improvements on its property for either December 1984 or the year 1985.

Valuation—An Office Building Intended To Be Used As A Corporate Headquarters But Was Not Substantially Completed For Its Intended Use, Despite A Temporary Certificate Of Occupancy, Cannot Be Subject To Added Assessment, Litton Business Systems, Inc. v. Borough of Morris Plains, 9 **N.J. Tax** 651 (App. Div., February 16, 1988) affirming 8 **N.J. Tax** 520 (Tax Court, 1986).

Litton Business Systems, Inc. (Litton) contests real property tax assessments on its office building property located on American Road, Morris Plains, Morris County, New Jersey. At issue are the 1983 added assessment and the 1984 assessment. The subject property is a complex of three, steel frame and masonry, two-story office buildings located on a 28.242 acre parcel of land. Taxpayer's senior project manager, a registered architect who was in charge of the construction of buildings A and B, testified that the total cost of construction of these two buildings was $10,304,022, of which $9,340,674 was paid under the February 1982 contract to the general contractor. The appraisal expert for Litton relied principally on the cost approach because, he stated, the recent construction of two of the buildings made this approach more reliable. He testified that the actual cost for these two buildings, including passageways to the third building, amounted to $60.26 a square foot, which is close to the $58.89 a square foot cost new for the total improvements found from the Marshall Valuation Service Manual. The expert for the taxing district testified that the subject property is located in a good suburban office area with adequate access and adequate parking. He testified that there is access to the parking lots from the rear of the buildings, and there is room for additional parking spaces if needed. The taxing district's expert valued the property by use of the cost, market and income approaches. Taxpayer argues that the actual cost of building the first two buildings when applied to the entire property, represents the value of the property under the principle of substitution. This principle holds that a building will not be purchased in the market for more than it would cost to acquire an equally desirable substitute property. The Court held that the subject property is not physically superior to the single-occupancy properties used as comparable rentals and sales because structural construction items, such as metal door frames, the average quality unsealed vinyl tile and the use of fiberboard instead of concrete block as backing for exterior masonry, remove it from the excellent category. The Court added that, although the subject property is used as a corporate headquarters, the subject buildings are more modest and not of the quality described in **CPC International, Inc. v. Englewood Cliffs,** 193 **N.J. Super.** 261, 473 A.2d 548 (App. Div., 1984). Therefore, the **CPC** analysis is not appropriate here. The subject property is comparable to a good quality, single-occupancy office building. Taxpayer's expert did not analyze sales of office buildings in the area.

The taxing district's expert performed a market approach analysis and concluded from an examination of sales of seven office buildings in the area that the subject property would sell for $96.70 a square foot, before deducting the cost to complete the first building. Judgment was entered by the Court to reduce the 1983 added assessment of $6,391,696, prorated for nine months to $4,793,772, and reduce the 1984 assessment to $23,617,100. Since both the average ratio and the ratio of assessed value of the subject property to its true value exceed the county percentage level (100%), the proper 1984 assessment pursuant to **N.J.S.A.** 54:15A-6 is 100% of the true value of the property. This statute is not applicable to the 1983 added assessment because 1983 is a revaluation year. The Superior Court Appellate Division affirmed the Tax Court's opinion and added that Judge Lasser's decision did not violate the New Jersey Constitution requirement that all property be assessed according to the same standard of value, Art. VIII, §1, paragraph 1(a).

Property Must Actually Be Used For Moral And Mental Improvement For Building To Continue To Qualify For Benefits Of Tax Exemption. Due Process Requires That Tax Assessor Comply With Notice Requirements So That Property Owner Could Be Given Opportunity To Contest Omitted Assessment And Reinstatement Of Property To Tax Rolls—City of Camden v. Camden Masonic Ass'n, 9 N.J. Tax 331.

The tax assessor calculated from subject building's vandalized condition that it was not being used and could not be used within the immediate future and property probably had not been used on assessment dates for past two years for purposes for which exemption had previously been granted. Tax assessor then assessed property regularly without tax exemption and instituted proceedings to impose omitted assessments for those years. The tax court found that the failure of tax assessor to comply with notice requirements of alternate method for omitted assessments and due process requirements that property owner be given chance to contest omitted assessments rendered the assessment against subject property invalid and taxes levied thereby also invalid. The requirements of due process are not met unless the opportunity to be heard regarding the validity and amount of levy are afforded the person charged with the excise at some point in the proceedings before the excise becomes irrevocably final.

Correction of Errors—Assessor's Erroneous Valuation of Business Personal Property Was Opinion Error Which Could Not Form Basis For Relief Under Correction Of Errors Statute—Little Egg Harbor Tp. v. Amer. Tel. & Tel., 9 N.J. Tax 314 (Tax Court, 1987).

A township brought an action against taxpayer and a neighboring borough, seeking to decrease the taxpayer's assessment in the neighboring borough and to increase the taxpayer's assessment in the township, and to require the neighboring borough to pay to township funds it would have received but for error. The Tax Court held that the township's action under correction of errors statute could not be amended to include request for omitted assessment relief after expiration of statutory period for appeal of omitted assessment ruling; and that an erroneous valuation of business personal property determined by the township's assessor, based on the taxpayer's report, was an opinion error which could not form the basis for relief under **N.J.S.A.** 54:51A-7.

A Municipal Ordinance Which Required New Developers To Pay A Pro

Rata Share Of The Township's Long-Term, $20,000,000 Road Improvement Plan, Was An Invalid Exercise Of Powers Under The Municipal Land Use Law—New Jersey Builders Association v. Bernards Township— 108 N.J. 223 (1987).

Association and a local developer brought suit against Bernards Township alleging that Ordinance 672 sought to impose a share of planned future road and bridge development costs, estimated at $20,000,000, on residential and commercial developers. The proposed improvements would be built over 20 years. The ordinance established a formula under which 31.4% of the costs of these improvements would be allocated to existing developments, paid for out of general township revenues. The other 68.6% of costs would be allocated to and paid by, future developers. A single-family home, according to surveys, would generate 1.1 peak hour trips, a general office, 1.63 peak hour trips, and a retail establishment 14.40 peak hour trips per 1,000 square feet.

Under the formula a developer of 100 single family homes would pay a fee of $104,610 in addition to the other municipal planning costs and fees, and costs of off-site improvements which benefits the developer only. These latter costs are routinely paid by developers and were not contested.

N.J. Builders Association and a local developer brought suit in the Law Division of Superior Court. That Court, after finding that the parties had standing, held that the future road improvement provisions of the ordinance validate the grant of authority to a municipality in **N.J.S.A.** 40:55-42, part of the Municipal Land Use Law. The Appellate Division of the Superior Court affirmed the opinion below, and, also, specifically said the judgment would not be limited to prospective application. Township's petition to the Supreme Court was certified for briefs and arguments there.

The Supreme Court extensively examined the law, in New Jersey and other states, and imposed off-site improvement costs on developers. The review of law is not generally pertinent to taxation, but the thrust of the opinion is that municipalities cannot impose future costs of off-site improvements on developers except for those costs directly attributable to, and for the benefit of, the development in question. The Appellate Division opinion was affirmed, holding Ordinance 672 invalid, and not limit the judgment to prospective application of the ordinance. All Justices concurred.

Non-Profit Corporation Filed Local Property Tax Appeal Which Was Denied—Ironbound Educational & Cultural Center, Inc. v. Newark, 220 **N.J. Super.** 346 (App. Div., 1987).

The Ironbound Educational & Cultural Center, Inc. appealed the denial of non-profit tax exempt status under **N.J.S.A.** 54:4-3.6 and the effect of historic site designation under **N.J.S.A.** 54:4-3.52.

The court found that the non-profit corporation was not entitled to tax exemption for its non-profit status where approximately 35% of the building was leased to an independent restaurant and catering business which operated as a commercial venture.

N.J.S.A. 54:4-3.52 provides a property tax exemption to non-profit associations and corporations organized exclusively for religious and charitable purposes only when their property is actually and exclusively used in the work of these purposes. If the corporation or association leases property which is not to be used for one of the purposes enumerated in the statute then that corporation or association loses its property tax exemption.

Since no traditional charitable or religious purpose was to be served by the operation of a restaurant facility in approximately 35% of taxpayer's building, taxpayer was not entitled to partial property tax exemption.

The court also held that the taxpayer was not entitled to a property tax exemption for its historic site designation where such designation was not received until March 20, 1984 and the 1984 assessment for the building was made in October of the preceding year.

Tax Court Held That Cost Approach Was Only Method To Value 304 Bed Proprietary Nursing Home Property Uniformly With Other Properties Absent Evidence Of Either Economic Rent Or Comparable Sales Of Nursing Homes Unencumbered By Government Rate Restrictions—Twin Oaks Assoc. Health Resources Of Morristown, Inc. v. Town of Morristown, 9 **N.J. Tax** 386.

The Tax Court was not swayed by the proprietary nursing home's expert's income approaches, which indicated a lower value, because the income approaches were based on actual rent, not economic rent, and did not consider the increasing ratio of private pay patients to Medicaid of either economic rent or comparable sales of nursing homes unencumbered by governmental rate restrictions, a cost approach and not income or market approaches was the appropriate method with which to value the nursing home uniformly with other properties in the taxing district. To reach a final assessment the court reduced amount exceeding upper limit of common-level range to common-level ratio, applied physical depreciation of 1% per year or 11% and used the taxing district's estimate of land value of $675,000.00. This process resulted in an assessment of $4,358,237 which was less than the $5,069,400 assessed by the local authority.

2.5% Inflationary Factor Is An Improper Addition To Actual Rental Income In Calculating Economic Rent Of Garden Apartment Complex—Boulevard Gardens, Inc./SMZ Corp. v. City of Bayonne, 220 **N.J. Super.** 512 (App. Div., 1987).

In this appeal of the tax court decision denying discrimination relief taxpayer argues that economic rent was established at an excessively high level; and that actual taxes and not the effective tax rate should have been used when testing for discriminatory assessments.

The Appellate Division of the Superior Court agreed with the taxpayer that the 2.5% inflationary factor was improperly added to the actual rental income from taxpayer's garden apartment complex in calculating economic rent. Even though the local rent control ordinance allowed landlords to increase rents based on a percentage rise in the consumer price index not exceeding five and a half percent, the court found the municipality's expert's approach unbalanced because the estimate took no account of inflation in the complex's operational expenses. Also, actual rent adjustments based only on changes in the index were not reasonably foreseeable on the assessing date.

The court held that the effective tax rate, rather than actual taxes, was properly used as a component of the capitalization rate in testing for discriminatory assessments on the apartment complex.

Accordingly, the judgment of the tax court was reversed and remanded for further proceedings not inconsistent herewith.

Taxpayers Must Pay Tax Regardless Of Whether They Receive A Specific Government Service. Taxpayer Is Not Entitled To A Refund Of Taxes Where The Legislature Has Made No Provision For A Refund—Sands

v. East Windsor Tp., 9 **N.J. Tax** 652 (Law Div., Superior Court, February 19, 1988).

Plaintiffs (taxpayers) own garden apartment properties located in defendant municipality and within the garbage collection district. Even though the local property tax bill, furnished to plaintiffs for each year in issue, stated that the total rate was made up of rates for specific services, including a garbage district tax, plaintiffs claimed lack of knowledge of the 1977 ordinance providing for the collection of garbage. In a July 29, 1986 letter to the township manager, plaintiffs requested that defendant pick up garbage at their garden apartments beginning August 1, 1986. In a letter dated August 1, 1986 the township manager informed plaintiffs that their garden apartments' garbage would not be picked up. On June 10, 1987 defendant adopted an amendment, to the garbage collection ordinance, effective July 1, 1987, excluding 20 multi-family housing properties and exempting those properties from garbage district taxation. Plaintiffs' garden apartments were included in this amendment's exclusions. Taxpayers filed suit in both the Superior Court and the Tax Court. Because taxpayers were not contesting the valuation of their property, the Tax Court lacked jurisdiction. The claims filed in the Superior Court fall within three separate time periods during which time plaintiffs paid the garbage district tax. First, the period during which plaintiffs made no request for garbage collection service, January 1, 1978 to July 31, 1986, the period in which plaintiff requested and was denied garbage service; secondly, August 1, 1986 to June 30, 1987 and thirdly, the period during which the amendment of the ordinance excluding plaintiff from garbage pick-up was effective, July 1, 1987 to September 30, 1987. The Court held that plaintiffs have no right to monetary relief for lack of garbage collection service from 1978-1986 because, "There is no statutory authority providing for refund of local property taxes to a taxpayer where the taxpayer's only claim is that he does not receive the benefit of governmental services because he does not choose to, or is prevented from, availing himself of municipal, county, school or garbage collection services," and, even under an unconstitutional statute, taxes voluntarily although erroneously paid cannot be refunded. The Court concluded, that under the facts of this subject case, plaintiffs have no right to a tax refund because plaintiffs' must pay the tax regardless of whether they receive a specific governmental service, and because no refund is authorized by statute. The Court further concluded that plaintiffs might have an action for damages against defendant for its refusal to collect plaintiffs' garbage during the period, August 1, 1986 to June 30, 1987. The issue was not reached as to whether plaintiff had to pay the third quarter 1987 garbage district tax because the amended ordinance removing them from the garbage district became effective before July 1, 1987.

Taxpayers Must Pay Tax Regardless Of Whether They Receive A Specific Government Service. Taxpayer Is Not Entitled To A Refund Of Taxes Where The Legislature Has Made No Provision For A Refund—Sands v. East Windsor Tp., 9 **N.J. Tax** 652 (Law Div., Superior Court, February 19, 1988).

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Plaintiff Met The Requisite Standard Of Proof To Overcome The Presumption Of Correctness Of The Original Assessment But Succeeded Only In Part In Proving With A Preponderance Of Evidence That The Plaintiff's Alternate Valuation Was Correct. The Superior Court, Appellate Division, Affirming The Tax Court's Opinion, Cautioned It Was Doing So Only Because Of The Unique Set Of Facts Presented In This Case—J.C. Penney Co., Inc. v. Lawrence Tp., 9 N.J. Tax 635 (App. Div., June 3, 1987) affirming 8 **N.J. Tax** 473 (Tax Court, September 17, 1986).

First we are stating the opinion of New Jersey's Tax Court.

In question were local property tax assessments for tax years 1982-1985 inclusively. Both parties stipulated that (**N.J.S.A.** 54:51A-6), Chapter 123 ratios would be applicable in this proceeding. Direct review of the assessment by the Tax Court had been sought pursuant to **N.J.S.A.** 54:3-21. Plaintiff through its expert appraiser contends that the defendant's expert appraiser's valuation for each of the tax years was in excess of fair market value. The Court found that an economic analysis is the most persuasive approach for valuation purposes in this case. The issue then turned to whether an appropriate assessed value can be determined for each tax year based on an income approach method of valuation. Each party had calculated its own differing valuation. Because the plaintiff filed a direct appeal with the Tax Court the original assessments are presumed to be correct and the presumption is overcome only by the introduction of sufficient competent evidence to enable the Court to determine the fair market value of the property. It is the Court that must weigh the evidence and determine the true value of the subject property and its appropriate assessment. The Court noted that a strict application of the "presumption of correctness" doctrine must be kept within realistic and practical limits in light of the litigation expenses to the parties and cost to the judicial system. Plaintiff overcame the presumption and proved with a preponderance of the evidence that its valuations were correct for the most part. On appeal the Appellate Division of the Superior Court affirmed the result reached in this case but cautions that it does so only because of the unique set of facts presented. See page 636 of the Appellate Division's Opinion for its determination.

Tax Assessor Does Not Have Authority To File Omitted Assessment Complaint With County Board Of Taxation On Behalf Of Township; And Thus, Complaint Filed By Tax Assessor Is Invalid—Eastampton Tp. v. Maimon & Smith, 9 N.J. Tax 602 (Tax Court, March 30, 1988).

Maimon and Smith have filed motions for summary judgments to dismiss two separate but related appeals filed with this court by the taxing district for two judgments entered by the Burlington County Board of Taxation (board). Maimon and Smith were the owners of a large tract of land located in Eastampton Township. For many years, including tax years 1984, 1985 and 1986, the land was assessed as farmland. In 1985 the land was sold and the purchaser applied for and received preliminary approval to erect single family homes. On or about June 30, 1986, the tax assessor of Eastampton Township, in his name as assessor, filed with the board a "Complaint for Omitted Rollback Assessment" requesting that rollback assessed values be imposed against this property in the amount of $68,963 for each of the tax years 1984 and 1985 and $166,531 for the tax year 1986. In late October 1966 the new owners of the property requested from the township the amount of taxes due as a result of the rollback judgment. By reasons of this inquiry, the township attorney secured from the board a copy of the judgment and relayed the information therefrom to the township council at a special meeting held on November 11, 1986. On November 18, 1986 an appeal from the board's August 21, 1986 judgment was prepared by the township attorney entitling the municipality as appellant. Although the petition to the board listed the name of the tax assessor as complainant, the appeal therefrom to this court identified the appellant as Eastampton Township. On December 3, 1986 the township attorney forwarded to the board a new complaint, naming the township as complainant, seeking rollback assessment on the same property for the same tax years, 1984, 1985 and 1986, but for the increased assessment of $3,657,900 for each year. On January 7, 1987 the township appealed these latter rulings by filing with the court a complaint on two counts. The first count is an appeal from the board's December 11, 1986 order denying the township's motion for reconsideration of the board's original August 21, 1986 judgment denying the relief requested in the township's complaint seeking rollback assessments for the tax years 1984, 1985 and 1986, different from and higher than those imposed by the original judgment. The court held that because the tax assessor in this matter had no authority on behalf of the township to file the original appeal and since notice of the complaint and opportunity to participate was not given to either the tax collector or the township, it is immaterial whether the assessor filed his complaint as the "tax assessor" or as a "taxpayer." Defendant's motion for summary judgment to dismiss complaint II is denied. Since the two complaints have been consolidated, the issue raised by taxpayer's motion for a summary judgment relating to complaint I is moot.

Private Water Utility Challenged Property Tax Assessments of Property Relating To Water Reservoir; The Court Found That Defendant's Assessment Reflected The True Value Of The Property In Question—Hackensack Water Company v. Woodcliff Lake Borough, 9 **N.J. Tax** 545 (Tax Court of New Jersey, March 16, 1988).

The first step in the valuation process is to determine the highest and best use of the land. Because the useful life of the reservoir is 180 years, the decision was that the highest and best use of all the property involved was a continuation of its use as a reservoir. Plaintiff argued that there should be a 50% negative adjustment for the restrictions of the use of the reservoir. The court held that defendant's 25% negative assessment was more accurate. The court also held that defendant's comparable sales of commercial industry property valuation, and the adjustment of the submerged lands and an island in question would be accepted. The court, however, ruled that the 25% negative adjustment should also be applied to the true value of the submerged lands and the island, readjusting the assessment by that 25%.

Real Property—Even Though The Property Of The Oil Company's Refinery Could Be Removed Without Material Injury To Itself Or To The Real Property, The Machinery, Equipment And Process Units Were Intended To Be Fixed Permanently To Real Property And, Therefore, The Refinery Was Taxable As Real Property—Chevron U.S.A. Inc. v. City Of Perth Amboy, 9 **N.J. Tax** 205 (Tax Court, June 26, 1987).

The question before the Court was whether improvements to the taxpayer's refinery should be designated as realty and assessed under the local real property tax laws, **N.J.S.A.** 54:4-1, -23 **et seq.,** or whether the improvements are personalty and subject to the Business Personal Property Tax Act, **N.J.S.A.** 54:11A-1 **et seq.** To be considered personalty, which would result in a lower taxable assessment the plaintiff's refinery machinery would have to 1) be removable without material injury to the real property to which it is affixed or to itself and 2) be ordinarily intended to be affixed permanently to the real property. While the Court found that much of the refinery met the first part of tne test, being removable without material injury to the real property, the Court deciding for defendants held that the machinery, equipment and process units were intended to be affixed permanently to the real property, therefore, the refinery is taxable as real property pursuant to **N.J.S.A.** 54:4-1. Judge Hopkins concurring felt the same conclusion could have been reached under the old Bostian Case test: 1) physically affixed to the realty or some part thereof; 2) appropriated to the use or purpose of that part of the realty to which it was affixed; and 3) the party making the annexation intended a permanent accession to the real estate, as was reached under the amended version of **N.J.S.A.** 54:4-1 et seq.

APPENDIX 1

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ASSESSORS AND COLLECTORS 182

NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1988

County and District	
ATLANTIC	
Absecon City	2.280
Atlantic City	1.931
Brigantine City	1.816
Buena Boro	2.584
Buena Vista Twp.	1.724
Corbin City	1.764
Egg Harbor City	3.534
Egg Harbor Twp.	2.086
Estelle Manor City	1.774
Folsom Boro	2.511
Galloway Twp.	2.317
Hamilton Twp.	2.329
Hammonton Town	2.453
Linwood City	2.499
Longport Boro	1.058
Margate City	1.606
Mullica Twp.	2.548
Northfield City	2.499
Pleasantville City	3.191
Port Republic City	2.549
Somers Point City	2.135
Ventnor City	1.667
Weymouth Twp.	2.332
BERGEN	
Allendale Boro	1.833
Alpine Boro	0.700
Bergenfield Boro	2.352
Bogota Boro	2.204
Carlstadt Boro	1.118
Cliffside Park Boro	1.474
Closter Boro	1.805
Cresskill Boro	1.611
Demarest Boro	1.570
Dumont	2.188
East Rutherford Boro	1.288
Edgewater Boro	1.302
Elmwood Park Boro	1.431
Emerson Boro	1.873
Englewood City	2.172
Englewood Cliffs Boro	0.928
Fair Lawn Boro	1.662
Fairview Boro	1.985
Fort Lee Boro	1.316
Franklin Lakes Boro	1.116
Garfield City	1.823
Glen Rock Boro	1.799
Hackensack City	2.064
Harrington Park Boro	1.966
Hasbrouck Heights Boro	1.626
Haworth Boro	1.698
BERGEN (continued)	
Hillsdale Boro	1.989
Hohokus	1.334
Leonia Boro	1.733
Little Ferry Boro	1.530
Lodi Boro	2.050
Lyndhurst Twp.	1.283
Mahwah Twp.	1.179
Maywood Boro	1.479
Midland Park Boro	1.621
Montvale Boro	1.466
Moonachie Boro	0.999
New Milford Boro	1.820
North Arlington Boro	1.544
Northvale Boro	1.691
Norwood Boro	1.579
Oakland Boro	2.047
Old Tappan Boro	1.386
Oradell Boro	1.574
Palisades Park Boro	1.825
Paramus Boro	1.261
Park Ridge Boro	1.873
Ramsey Boro	1.812
Ridgefield Boro	0.899
Ridgefield Park Village	1.916
Ridgewood Village	2.006
River Edge Boro	1.844
River Vale Twp.	1.828
Rochelle Park Twp.	1.398
Rockleigh Boro	0.614
Rutherford Boro	2.084
Saddle Brook Twp.	1.516
Saddle River Boro	0.745
South Hackensack Twp.	1.475
Teaneck Twp.	2.237
Tenafly Boro	1.744
Teterboro Boro	0.796
Upper Saddle River Boro	1.358
Waldwick Boro	1.812
Wallington Boro	1.771
Washington Twp.	1.589
Westwood Boro	1.658
Woodcliff Lake Boro	1.505
Wood-Ridge Boro	1.666
Wyckoff Twp.	1.542
BURLINGTON	
Bass River Twp.	2.177
Beverly City	2.872
Bordentown City	2.432
Bordentown Twp.	2.316
Burlington City	1.765
BURLINGTON (continued)	
Burlington Twp.	2.180
Chesterfield Twp.	1.867
Cinnaminson Twp.	2.206
Delanco Twp.	2.419
Delran Twp.	2.350
Eastampton Twp.	2.497
Edgewater Park Twp.	2.597
Evesham Twp.	1.950
Fieldsboro Boro	2.623
Florence Twp.	2.262
Hainesport Twp.	2.480
Lumberton Twp.	2.153
Mansfield Twp.	1.676
Maple Shade Twp.	2.191
Medford Twp.	2.169
Medford Lakes Boro	2.483
Moorestown Twp.	2.152
Mount Holly Twp.	3.082
Mount Laurel Twp.	1.942
New Hanover Twp.	2.007
North Hanover Twp.	1.315
Palmyra Boro	2.555
Pemberton Boro	2.686
Pemberton Twp.	2.467
Riverside Twp.	2.188
Riverton Boro	2.398
Shamong Twp.	2.134
Southampton Twp.	1.777
Springfield Twp.	1.951
Tabernacle Twp.	1.938
Washington Twp.	2.696
Westampton Twp.	2.518
Willingboro Twp.	2.943
Woodland Twp.	2.235
Wrightstown Boro	2.510
CAMDEN	
Audubon Boro	2.977
Audubon Park Boro	6.139
Barrington Boro	3.369
Bellmawr Boro	2.941
Berlin Boro	2.774
Berlin Twp.	2.728
Brooklawn Boro	3.131
Camden City	4.889
Cherry Hill Twp.	2.846
Chesilhurst Boro	3.505
Clementon Boro	3.303
Collingswood Boro	3.121
Gibbsboro Boro	2.782
Gloucester City	2.801

County and District	
CAMDEN (continued)	
Gloucester Twp.	3.027
Haddon Twp.	2.801
Haddonfield Boro	2.712
Haddon Heights Boro	2.973
Hi-Nella Boro	3.269
Laurel Springs Boro	3.278
Lawnside Boro	3.108
Lindenwold Boro	3.227
Magnolia Boro	3.119
Merchantville Boro	3.286
Mt. Ephraim Boro	3.108
Oaklyn Boro	2.838
Pennsuaken Twp.	2.770
Pine Hill Boro	3.783
Pine Valley Boro	1.798
Runnemede Boro	3.074
Somerdale Boro	3.011
Stratford Boro	2.597
Tavistock Boro	1.465
Voorhees Twp.	2.507
Waterford Twp.	3.304
Winslow Twp.	2.704
Woodlynne Boro	4.100
CAPE MAY	
Avalon Boro	1.052
Cape May City	1.642
Cape May Point Boro	0.887
Dennis Twp.	1.716
Lower Twp.	2.002
Middle Twp.	1.949
North Wildwood City	2.148
Ocean City	1.531
Sea Isle City	1.439
Stone Harbor Boro	0.914
Upper Twp.	1.284
West Cape May Boro	1.864
West Wildwood Boro	1.958
Wildwood City	2.802
Wildwood Crest Boro	1.591
Woodbine Boro	2.508
CUMBERLAND	
Bridgeton City	3.582
Commercial Twp.	2.904
Deerfield Twp.	2.506
Downe Twp.	2.860
Fairfield Twp.	2.750
Greenwich Twp.	3.091
Hopewell Twp.	2.553
Lawrence Twp.	3.245
Maurice River Twp.	3.228
Millville City	2.904
Shiloh Boro	3.460
Stow Creek Twp.	2.338
Upper Deerfield Twp.	2.239
Vineland City	2.789

County and District	
ESSEX	
Belleville Town	3.023
Bloomfield Town	2.679
Caldwell Boro	2.277
Cedar Grove Twp.	1.920
East Orange City	5.199
Essex Fells Twp.	1.601
Fairfield Twp.	1.792
Glen Ridge Boro Twp.	2.947
Irvington Twp.	3.938
Livingston Twp.	1.898
Maplewood Twp.	2.724
Millburn Twp.	1.666
Montclair Twp.	2.628
Newark City	3.857
North Caldwell Twp.	2.059
Nutley Twp.	2.722
Orange City Twp.	4.002
Roseland Boro	1.871
South Orange Village Twp.	3.018
Verona Twp.	2.254
West Caldwell Twp.	2.223
West Orange Twp.	2.660
GLOUCESTER	
Clayton Boro	3.052
Deptford Twp.	2.826
East Greenwich Twp.	2.148
Elk Twp.	2.831
Franklin Twp.	2.746
Glassboro Boro	3.108
Greenwich Twp.	1.953
Harrison Twp.	2.707
Logan Twp.	2.214
Mantua Twp.	2.937
Monroe Twp.	2.551
National Park Boro	2.889
Newfield Boro	2.675
Paulsboro Boro	2.774
Pitman Boro	2.680
South Harrison Twp.	2.606
Swedesboro Boro	2.620
Washington Twp.	2.417
Wenonah Boro	2.672
West Deptford Twp.	2.412
Westville Boro	2.904
Woodbury City	2.822
Woodbury Heights Boro	2.855
Woolwich Twp.	2.617
HUDSON	
Bayonne City	2.729
East Newark Boro	3.104
Guttenberg Town	2.199
Harrison Town	2.284
Hoboken City	2.417
Jersey City City	3.682
Kearny Town	2.219

County and District	
HUDSON (continued)	
North Bergen Twp.	3.196
Secaucus Town	2.076
Union City City	3.405
Weehawken Twp.	2.660
West New York Town	3.735
HUNTERDON	
Alexandria Twp.	1.827
Bethlehem Twp.	2.044
Bloomsbury Boro	2.291
Califon Boro	2.141
Clinton Town	2.233
Clinton Twp.	1.751
Delaware Twp.	1.899
East Amwell Twp.	1.777
Flemington Boro	2.105
Franklin Twp.	1.750
Frenchtown Boro	2.269
Glen Gardner Boro	1.801
Hampton Boro	2.955
High Bridge Boro	2.386
Holland Twp.	0.896
Kingwood Twp.	1.839
Lambertville City	2.001
Lebanon Boro	2.284
Lebanon Twp.	1.476
Milford Boro	2.130
Raritan Twp.	2.020
Readington Twp.	1.696
Stockton Boro	2.070
Tewksbury Twp.	1.718
Union Twp.	1.640
West Amwell Twp.	1.860
MERCER	
East Windsor Twp.	2.363
Ewing Twp.	2.293
Hamilton Twp.	2.327
Hightstown Boro	2.431
Hopewell Boro	1.845
Hopewell Twp.	1.742
Lawrence Twp.	2.004
Pennington Boro	1.712
Princeton Boro	1.744
Princeton Twp.	1.629
Trenton City	3.534
Washington Twp.	1.706
West Windsor Twp.	2.067
MIDDLESEX	
Carteret Boro	1.907
Cranbury Twp.	1.634
Dunellen Boro	1.795
East Brunswick Twp.	1.910

County and District	
MIDDLESEX (continued)	
Edison Twp.	1.448
Helmetta Boro	2.713
Highland Park Boro	2.220
Jamesburg Boro	2.245
Metuchen Boro	1.858
Middlesex Boro	2.125
Milltown Boro	1.901
Monroe Twp.	1.404
New Brunswick City	2.627
North Brunswick Twp.	1.591
Old Bridge Twp.	2.105
Perth Amboy City	2.020
Piscataway Twp.	1.653
Plainsboro Twp.	1.614
Sayreville Boro	1.409
South Amboy City	1.672
South Brunswick Twp.	1.442
South Plainfield Boro	1.774
South River Boro	2.271
Spotswood Boro	1.934
Woodbridge Twp.	1.692
MONMOUTH	
Aberdeen Twp.	2.178
Allenhurst Boro	1.326
Allentown Boro	2.341
Asbury Park City	3.639
Atlantic Highlands	2.324
Avon-By-the-Sea Boro	1.478
Belmar Boro	1.895
Bradley Beach Boro	2.338
Brielle Boro	1.710
Colts Neck Twp.	1.478
Deal Boro	1.042
Eatontown Boro	1.906
Englishtown Boro	2.223
Fair Haven Boro	2.037
Farmingdale Boro	2.076
Freehold Boro	2.132
Freehold Twp.	1.907
Hazlet Twp.	2.042
Highlands Boro	2.346
Holmdel Twp.	1.579
Howell Twp.	1.696
Interlaken Boro	1.385
Keansburg Boro	2.437
Keyport Boro	2.458
Little Silver Boro	2.119
Loch Arbour Village	2.580
Long Branch City	2.547
Manalapan Twp.	1.907
Manasquan Boro	1.500
Marlboro Twp.	1.837
Matawan Boro	2.240
Middletown Twp.	1.964
Millstone Twp.	1.880
Monmouth Beach Boro	1.684
Neptune Twp.	2.207
Neptune City Boro	2.211

County and District	
MONMOUTH (continued)	
Ocean Twp.	2.069
Oceanport Boro	1.844
Red Bank Boro	2.189
Roosevelt Boro	2.994
Rumson Boro	1.784
Sea Bright Boro	1.814
Sea Girt Boro	1.106
Shrewsbury Boro	2.095
Shrewsbury Twp.	2.749
South Belmar Boro	2.338
Spring Lake Boro	1.144
Spring Lake Heights	1.641
Tinton Falls Boro	2.003
Union Beach Boro	2.276
Upper Freehold Twp.	1.685
Wall Twp.	1.731
West Long Branch Boro	1.851
MORRIS	
Boonton Town	1.769
Boonton Twp.	1.108
Butler Boro	1.840
Chatham Boro	1.375
Chatham Twp.	1.317
Chester Boro	1.741
Chester Twp.	1.492
Denville Twp.	1.485
Dover Town	1.976
East Hanover Twp.	1.162
Florham Park Boro	0.981
Hanover Twp.	1.063
Harding Twp.	0.681
Jefferson Twp.	1.577
Kinnelon Boro	1.528
Lincoln Park Boro	1.763
Madison Boro	1.475
Mendham Boro	1.431
Mendham Twp.	1.444
Mine Hill Twp.	1.642
Montville Twp.	1.240
Morris Twp.	1.181
Morris Plains Boro	1.461
Morristown Town	1.525
Mountain Lakes Boro	1.835
Mount Arlington Boro	1.883
Mount Olive Twp.	1.733
Netcong Boro	1.849
Par-Troy Hills Twp.	1.382
Passaic Twp.	1.584
Pequannock Twp.	1.810
Randolph Twp.	1.614
Riverdale Boro	1.682
Rockaway Boro	1.613
Rockaway Twp.	1.767
Roxbury Twp.	1.600
Victory Gardens Boro	1.328
Washington Twp.	1.724
Wharton Boro	1.717

County and District	
OCEAN	
Barnegat Twp.	2.376
Barnegat Light Boro	0.845
Bay Head Boro	1.061
Beach Haven Boro	1.092
Beachwood Boro	2.227
Berkeley Twp.	1.552
Brick Twp.	1.811
Dover Twp.	1.992
Eagleswood Twp.	1.883
Harvey Cedars Boro	0.982
Island Heights Boro	1.854
Jackson Twp.	2.385
Lacey Twp.	1.538
Lakehurst Boro	2.607
Lakewood Twp.	2.289
Lavallette Boro	1.075
Little Egg Harbor Twp.	2.319
Long Beach Twp.	0.962
Manchester Twp.	1.696
Mantoloking Boro	0.726
Ocean Twp.	2.098
Ocean Gate Boro	2.011
Pine Beach Boro	2.172
Plumsted Twp.	2.297
Pt. Pleasant Boro	1.782
Pt. Pleasant Beach Boro	1.530
Seaside Heights Boro	1.683
Seaside Park Boro	1.449
Ship Bottom Boro	1.440
South Toms River Boro	2.424
Stafford Twp.	1.631
Surf City Boro	1.014
Tuckerton Boro	2.232
PASSAIC	
Bloomingdale Boro	2.508
Clifton City	1.783
Haledon Boro	2.250
Hawthorne Boro	1.929
Little Falls Twp.	1.652
North Haledon Boro	1.977
Passaic City	3.129
Paterson City	3.775
Pompton Lakes Boro	2.502
Prospect Park Boro	2.099
Ringwood Boro	2.501
Totowa Boro	1.635
Wanaque Boro	2.518
Wayne Twp.	2.020
West Milford Twp.	2.321
West Paterson Boro	1.848
SALEM	
Alloway Twp.	2.221
Carneys Point Twp.	2.432
Elmer Boro	2.351

County and District	
SALEM (continued)	
Elsinboro Twp.	2.255
Lower Alloways Creek	0.835
Mannington Twp.	2.148
Oldmans Twp.	2.671
Penns Grove Boro	3.671
Pennsville Twp.	1.903
Pilesgrove Twp.	1.955
Pittsgrove Twp.	2.134
Quinton Twp.	2.066
Salem City	3.674
Upper Pittsgrove Twp.	1.958
Woodstown Boro	2.977
SOMERSET COUNTY	
Bedminster Twp.	1.086
Bernards Twp.	1.650
Bernardsville Boro	1.490
Bound Brook Boro	2.177
Branchburg Twp.	1.687
Bridgewater Twp.	1.706
Far Hills Boro	1.209
Franklin Twp.	1.816
Green Brook Twp.	1.772
Hillsborough Twp.	1.834
Manville Boro	2.030
Millstone Boro	1.812
Montgomery Twp.	1.714
North Plainfield Boro	2.530
Peapack-Gladstone Boro	1.152
Raritan Boro	2.289
Rocky Hill Boro	1.315
Somerville Boro	2.391
South Bound Brook Boro	2.537
Warren Twp.	1.429
Watchung Boro	1.479

County and District	
SUSSEX COUNTY	
Andover Boro	2.009
Andover Twp.	2.078
Branchville Boro	1.382
Byram Twp.	2.099
Frankford Twp.	2.262
Franklin Boro	2.922
Fredon Twp.	2.161
Green Twp.	1.897
Hamburg Boro	2.324
Hampton Twp.	2.159
Hardyston Twp.	2.479
Hopatcong Boro	2.315
Lafayette Twp.	2.359
Montague Twp.	2.016
Newton Town	1.897
Ogdensburg Boro	3.285
Sandyston Twp.	1.796
Sparta Twp.	2.038
Stanhope Boro	2.728
Stillwater Twp.	2.141
Sussex Boro	2.363
Vernon Twp.	2.051
Walpack Twp.	0.455
Wantage Twp.	2.113
UNION COUNTY	
Berkeley Heights Twp.	1.758
Clark Twp.	1.857
Cranford Twp.	1.935
Elizabeth City	2.408
Fanwood Boro	2.221
Garwood Boro	2.301
Hillside Twp.	2.712
Kenilworth Boro	1.946
Linden City	1.639
Mountainside Boro	1.653

County and District	
UNION (continued)	
New Providence Boro	1.991
Plainfield City	2.671
Rahway City	2.601
Roselle Boro	2.901
Roselle Park Boro	2.799
Scotch Plains Twp.	2.020
Springfield Twp.	2.056
Summit City	1.579
Union Twp.	2.048
Westfield Town	1.984
Winfield Twp.	10.241
WARREN COUNTY	
Allamuchy Twp.	1.914
Alpha Boro	2.296
Belvidere Town	2.487
Blairstown Twp.	0.978
Franklin Twp.	2.006
Frelinghuysen Twp.	2.225
Greenwich Twp.	2.292
Hackettstown Town	2.357
Hardwick Twp.	2.230
Harmony Twp.	2.107
Hope Twp.	2.220
Independence Twp.	2.102
Knowlton Twp.	2.219
Liberty Twp.	2.753
Lopatcong Twp.	2.140
Mansfield Twp.	2.285
Oxford Twp.	2.737
Pahaquarry Twp.	3.897
Phillipsburg Town	2.734
Pohatcong Twp.	2.009
Washington Boro	2.796
Washington Twp.	2.087
White Twp.	1.850

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation for said year.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the Judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, N.J. 08625

Hon. Michael A. Andrew, Jr.—Justice Complex, Trenton, N.J. 08625

Hon. David E. Crabtree—Hall of Records, Newark, N.J. 07102

Hon. John J. Hopkins—Hall of Records, Newark, N.J. 07102

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, N.J. 08103

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, N.J. 08401-4526

Tax Court Judges temporarily assigned to the Superior Court

Hon. John F. Evers—Passaic County Court House Annex, Paterson, N.J. 07505

Hon. Roger M. Kahn—Bergen County Court House, Hackensack, N.J. 07601

Hon. Peter Pizzuto—Middlesex County Court House, New Brunswick, N.J. 08903

Wesley R. LaBar, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, N.J. 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, N.J. 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1987
(Including Term of Office)

	ATLANTIC COUNTY BOARD OF TAXATION
President	(85) John Rogge (88), (81) C. Herbert Hyman (84 Holdover), (86) Paul Pullia (89), President
Co. Tax Admin.	Edward Schmincke, 1333 Atlantic Avenue—3rd Floor, Atlantic City, NJ 08401 Tele: (609) 345-6700—Ext. 2265
	BERGEN COUNTY BOARD OF TAXATION
President	(83) Arnold Schwab (91), (86) William E. DeGise (91), President, (80) Joan Murray (84 Holdover), (87) Robert Burns (92)
Co. Tax Admin.	Dante Leodori, Room 310-W, Court Plaza South, 21 Main Street, Hackensack, NJ 07601 Tele: (201) 646-3183
	BURLINGTON COUNTY BOARD OF TAXATION
President	(78) Samuel P. Alloway, Jr. (82 Holdover), (80) Earl D. Emmons (84 Holdover), (84) John L. Aloi (89)
Co. Tax Admin.	Samuel O. Paglione, 49 Rancocas Road, Mt. Holly, NJ 08060 Tele: (609) 265-5056
	CAMDEN COUNTY BOARD OF TAXATION
President	(85) Victor T. Kolton (89), (83) Joseph J. Grassi, Jr. (86), (84) Benjamin G. Vukicevich (87)
Co. Tax Admin.	Martin Blaskey, Camden County Administration Building, 600 Market Street, Camden, NJ 08101 Tele: (609) 757-6750
	CAPE MAY COUNTY BOARD OF TAXATION
President	(85) Philip F. Judyski (88), (86) Joseph A. DeFranco (89), (84) Stewart F. Kay (87)
Co. Tax Admin.	G. Raymond Brown, III, Central Mail Room, DN 303, Cape May Court House, NJ 08210 Tele: (609) 465-1000—Ext. 1030
	CUMBERLAND COUNTY BOARD OF TAXATION
President	(83) Dale F. Kipers (91), (74) Robert H. Weber (89), (85) M. Jay Einstein (90)
Co. Tax Admin.	Keron D. Chance, Court House, Bridgeton, NJ 08302 Tele: (609) 451-8000
	ESSEX COUNTY BOARD OF TAXATION
President	(86) O. Vincent McNany (91), (82) Stanley J. Gulkin (87), (84) Joan C. Durkin (89), (86) John P. Collins (88), (86) Robert A. Gaccione (90)
Co. Tax Admin.	George E. McCormack, 110 South Grove Street, East Orange, NJ 07018 Tele: (201) 673-2344

GLOUCESTER COUNTY BOARD OF TAXATION

President (84) Rudolph Marcucci (90), (85) Jacqueline Clark (88), (86) Edith Patterson (89)

Co. Tax Admin. Doloris R. Lindsay, 108 Euclid Street, P.O. Box 652,
Woodbury, NJ 08096
Tele: (609) 853-3749

HUDSON COUNTY BOARD OF TAXATION

President (85) Edna Calabrese (88), (78) Rosalie D'Alessandro (84 Holdover), (86) Thomas Higgins (91), President, (85) Marita Borzaga (90), (88) Charles Callari (94)

Co. Tax Admin. Stanley P. Kosakowski, Administration Building, 595
Newark Avenue, Jersey City, NJ 07306
Tele: (201) 795-6588

HUNTERDON COUNTY BOARD OF TAXATION

President (85) Adam Siodlowski (88), (88) Hiram B. Ely, Jr. (89), (83) Mildred Lambert (86), President

Co. Tax Admin. Robert G. Housedorf, Hall of Records, Main Street,
Flemington, NJ 08822
Tele: (201) 788-1173

MERCER COUNTY BOARD OF TAXATION

President (85) Rick Kline (91), (84) Norbert Donelly (90), (86) Joseph Samarone (89)

Co. Tax Admin. Martin M. Guhl, Mercer County Administration Building, P.O. Box 8068, Trenton, NJ 08650
Tele: (609) 989-6704

MIDDLESEX COUNTY BOARD OF TAXATION

President (83) Barbara J. Gallagher (88), (81) Franklin F. Murphy (Holdover)

Co. Tax Admin. Mrs. Angela Szymanski, 41 Bavard Street, P.O. Box
871, New Brunswick, NJ 08903
Tele: (201) 745-3350

MONMOUTH COUNTY BOARD OF TAXATION

President (85) John C. Conover (87), (85) Prospero DeBona (89), (85) Beverly J. Scarano (88)

Co. Tax Admin. Gilberto Melendez, Hall of Records, East Main Street,
Freehold, NJ 07728
Tele: (201) 431-7403

MORRIS COUNTY BOARD OF TAXATION

President (85) Helen Lori (88), (86) William Kersey (89), (84) Susan Yancey-Disbrow (87)

Co. Tax Admin. Harry P. Struble, Court House, Morristown, NJ 07960
Tele: (201) 285-6707

OCEAN COUNTY BOARD OF TAXATION

President (85) James P. Montague (90), President, (86) Lucille C. Foley (89)

Co. Tax Admin. John Fox, Court House, Room 204, 118 Washington
Street, CN 2191, Toms River, NJ 08753
Tele: (201) 929-2008

	PASSAIC COUNTY BOARD OF TAXATION
President	(82) Raymond Tumminello (91), (83) Raymond B. Leopizzi (89), (86) Vilmo DiPaolo (90)
Co. Tax Admin.	James J. Murner, Jr., District Court House, 71 Hamilton Street, Paterson, NJ 07505 Tele: (201) 881-4793
	SALEM COUNTY BOARD OF TAXATION
President	(82) Lester Harris (88), (86) Joseph Davenport (90), (84) Robert J. Buechler, III (89)
Co. Tax Admin.	Barbara L. Collins, Court House, 94 Market Street, Salem, NJ 08079 Tele: (609) 935-7510—Ext. 443
	SOMERSET COUNTY BOARD OF TAXATION
President	(86) Anthony Curcio (89), (84) William L. Linville (90), President, (85) Warren G. Nevins (88)
Co. Tax Admin.	Orlando L. Abbruzzese, N. Bridge & High Street, P.O. Box 3000, Somerville, NJ 08876 Tele: (201) 231-7000
	SUSSEX COUNTY BOARD OF TAXATION
President	(86) Patricia Clarkson (87), (83) John Dannhardt (89), President, (88) Bernard Mitchell (91)
Co. Tax Admin.	Arthur Sears, C.T.A., 16 Church Street, Newton, NJ 07860 Tele: (201) 383-4090
	UNION COUNTY BOARD OF TAXATION
President	(84) Lucille Masciale (88), (85) George W. Crater (88), (86) Abe Rothberg (89)
Co. Tax Admin.	John Meeker, 271 N. Broad Street, Elizabeth, NJ 07207 Tele: (201) 527-4770
	WARREN COUNTY BOARD OF TAXATION
President	(85) Frank DeLello (91), Eugene Bleiweiss (90), (86) Carolyn Simonetti (89)
Co. Tax Admin.	Donna Wameling, Court House, Belvidere, NJ 07823 Tele: (201) 475-5361—Ext. 130

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY 1988

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	W. Douglas Stewart, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Lewis Mason, Brigantine, 08203 (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1783	Levia Castellari, Minotola, 08341 (609) 697-1783
Buena Vista Twp	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 691-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 628-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta T. Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp	Arthur Amonette, Linwood, 08221 (609) 926-4083	Esther Woodruff, Linwood, 08221 (609) 926-4079
Estell Manor City	Cornelius Garrison, Jr., Estell Manor, 08319 (609) 476-2692	Dorothy E. Wright, Estell Manor, 08319 (609) 476-2384
Folsom Borough	Joseph D. Ingemi, Jr., Folsom, 08037 (609) 561-6826	Neafa N. Curatola, Folsom, 08037 (609) 561-4374
Galloway Twp	Dorothy Montag, Galloway, 08213 (609) 652-3715	Leona M. Toltowicz, Cologne, 08213 (609) 652-3747
Hamilton Twp	Doris Fink, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Mary Jo Wyatt, Hammonton, 08037 (609) 567-4325	Rosemarie F. Jacobs, Hammonton, 08037 (609) 567-4304
Linwood City	Arthur Amonette, Linwood, 08221 (609) 926-7973	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Longport, 08403 (609) 823-2731	Robert A. Gilchrist, Longport, 08403 (609) 823-2731
Margate City	Judith A. Weiner, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp	William Reeser, Elmwood, 08217 (609) 561-3177	Bertha Roland, Elmwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 484-3634	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 484-3631
Port Republic City	Brian Vigue, Port Republic, 08241 (609) 646-8073	Betty Wenzel, Port Republic, 08241 (609) 652-9334
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	William Johnson, Ventnor, 08406 (609) 823-7911	Maureen Conover, Ventnor, 08406 (609) 823-7913
Weymouth Twp	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607 (Home) 476-2604 (Office)	Amelia Messina, Mays Landing, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700	Paula Favata, Allendale, 07401 (201) 825-3700
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 784-2901	Alice Parsells, Alpine, 07620 (201) 784-2903

Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 387-4077	Jane Schweizer, Bergenfield, 07621 (201) 387-4066
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Elizabeth Wiemer, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Armand Palazzi, Carlstadt, 07072 (201) 939-1777 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2304
Cliffside Park Borough	Robert Layton, Cliffside Park, 07010 (201) 945-3456	Anthony M. Orecchio, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	George McFadden, Cresskill, 07626 (201) 569-5400	Barbara Stoever, Cresskill, 07626 (201) 569-5840
Demarest Borough	Harold Jonassen, Demarest, 07627 (201) 768-3802	Richard Vogler, Demarest, 07627 (201) 768-3611
Dumont Borough	Evelyn Z. Sommers, Dumont, 07628 (201) 387-5030	William Pizzute, Dumont, 07628 (201) 387-5025
East Rutherford Borough	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-4466	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr., Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3900
Emerson Borough	George McFadden, Emerson, 07630 (201) 262-2807	Joseph P. McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567	Joseph Iannaconi, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Thomas McCullum, Fair Lawn, 07410 (201) 794-5318	Carol Barclay, Fair Lawn, 07410 (201) 794-5337
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-4468 George M. Reggo, Fairview	Anthony M. Orecchio, Fairview, 07022 (201) 943-3750
Fort Lee Borough	Carmen Mistichelli, Fort Lee, 07024 (201) 592-3553	Joseph Iannaconi, Fort Lee, 07024 (201) 592-3539
Franklin Lakes Boro	Barbara Senft, Franklin Lakes, 07417 (201) 891-0048	Sally Hill, Franklin Lakes, 07417 (201) 891-0048
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough	Maggi Knop, Glen Rock, 07452 (201) 670-3961	Valerie Maene, Glen Rock, 07452 (201) 670-3963
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 646-3925	Elizabeth D. Yock, Hackensack, 07601 (201) 646-3928
Harrington Park Boro	Raymond J. Damiano, Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Evelyn Z. Sommers, Hasbrouck Heights, 07604 (201) 288-1102	Arthur Kluepfel, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, 07641 (201) 384-8824	Nanette Seeman, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 358-5000
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 934-3907	Catherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Frank E. Montmeat, Leonia, 07605 (201) 592-5748	Anna Theodoracopoulos, Leonia, 07605 (201) 592-5734
Little Ferry Borough	Armand Palazzi, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough	James A. Comeleo, Lodi, 07644 (201) 365-4005, Ext. 223	David Schlett, Lodi, 07644 (201) 365-4005, Ext. 220
Lyndhurst Twp	Dominick Notte, Lyndhurst, 07071 (201) 939-3292	Debbie Ferrato, Lyndhurst, 07071 (201) 939-3080

Mahwah Twp	Stuart A. Stolarz, Mahwah, 07430 (201) 529-4033	Ann Marie Mancuso, Mahwah, 07430 (201) 529-2850
Maywood Borough	Armand Palazzi, Maywood, 07607 (201) 845-8117	Madelyne Rutherford, Maywood, 07607 (201) 845-6700
Midland Park Borough	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Vees Calcaine, Midland Park, 07432 (201) 444-1388
Montvale Borough	John P. Campbell, Montvale, 07645 (201) 391-5702	Joan C. Myer, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1857	Jean Finch, Moonachie, 07074 (201) 641-1814
New Milford Borough	Mary C. Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Borough	Robert Campora, North Arlington, 07032 (201) 991-6060	Anthony Blasi, North Arlington, 07032 (201) 991-5661
Northvale Borough	John Guercio, Northvale, 07647 (201) 767-3330	Patricia Kelley, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7200
Oakland Borough	James Van Delden, Oakland, 07436 (201) 337-6384	Lillian Freese, Oakland, 07436 (201) 337-0353
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	Christine Cauvet, Old Tappan, 07675 (201) 664-1849
Oradell Borough	Frank Cariddi, Oradell, 07649 (201) 261-8005	Virginia Ferguson, Oradell, 07649 (201) 261-8101
Palisades Park Borough	Armand Palazzi, Palisades Park, 07650 (201) 585-4111	Patricia Albanese, Palisades Park, 07650 (201) 585-4112
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Stella Godleski, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400, Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Jack Hurst, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Village	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Elizabeth M. Hannigan, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07451 (201) 670-5540	James Ten Hoeve, Ridgewood, 07451 (201) 670-5525
River Edge Borough	George McFadden, River Edge, 07661 (201) 599-6306	Alan Negreann, River Edge, 07661 (201) 599-6311
River Vale Township	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Township	Armand Palazzi, S. Hackensack, 07606 (201) 587-7731	Joseph Manzella, Rochelle Park, 07662 (201) 578-7728
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	Frank Bucino, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Township	Arthur B. Carlson, Jr., Saddle Brook, 07662 (201) 587-2917	Michele Sanzari, Saddle Brook, 07662 (201) 587-2914
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 934-3967	Jeanette Rozema, Saddle River, 07458 (201) 327-4949
South Hackensack Twp	Armand Palazzi, S. Hackensack, 07606 (201) 440-1815	Vees Calcaine, S. Hackensack, 07606 (201) 641-7185
Teaneck Township	Joseph B. Krupinski, Teaneck, 07666 (201) 837-4846	Sandra L. Kaye, Teaneck, 07666 (201) 837-4819
Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Anita D. Diamond, 07670 (201) 568-6100
Teterboro Borough	James E. Hall, Teterboro, 07608 (201) 288-2850	Marion M. Semken, Teterboro, 07608 (201) 288-1200
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 934-3967	Peggy Neufeld, Upper Saddle River, 07458 (201) 934-3965
Waldwick Borough	Mary Ann Gordon, Waldwick, 07463 (201) 652-5300	Mary Ann Viviani, Waldwick, 07463 (201) 652-5858

Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0769	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Township	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Catherine Shuart, Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Rebecca Overgaard, Westwood, 07675 (201) 664-7061
Woodcliff Lake Borough	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	Althea Krause, Woodcliff Lake, 07675 (201) 391-4977
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0877	Doris Marek, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	Robert J. Shannon, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bass River Township	Cornelius Garrison, Port Republic, 08241 (609) 296-1666	Ronald C. Freitag, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-1603	Michele Adams, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08690 (609) 298-0073 or 737-0607	Susan Kelly, Bordentown, 08505 (609) 298-0073
Bordentown Township	William R. Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown	Evelyn Archer, Bordentown, 08505 (609) 298-5479
Burlington City	Michael J. Sheridan, Burlington, 08016 (609) 386-0370	Joseph M. Wallace, Jr., Burlington, 08016 (609) 386-0790
Burlington Township	Harry F. Renwick, Burlington, 08016 (609) 386-4444	Mary R. Washington, Burlington, 08016 (609) 386-4444
Chesterfield Township	James Harvey, Trenton, 08620 (609) 298-0231	Janice L. Jones, Trenton, 08620 (609) 298-2311 or 298-2315
Cinnaminson Township	Lawrence O. Vituscka, Cinnaminson, 08077 (609) 829-6000	Joan N. Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Township	Donn C. Lamon, Delanco, 08075 (609) 461-0563 or 829-8052	Eunice Emery, Delanco, 08075 (609) 461-1589
Delran Township	Edward Burek, Delran, 08075 (609) 461-7734	Donna M. Ibbetson, Delran, 08075 (609) 461-7734
Easthampton Township	Harry F. Renwick, Mount Holly, 08060 (609) 267-5380	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5380
Edgewater Park Township	Leo Midure, Edgewater Park, 08010 (609) 877-3838	Laverna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Township	Carol Kerr, Marlton, 08053 (609) 983-2900 Edward J. Bligh, Marlton	Carol Stair Rambo, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn M. Archer, Fieldsboro, 08505 (609) 298-0184
Florence Township	William J. McQuillan, Jr., Florence, 08518 (609) 499-2525	Harry W. Fauver, Jr., Florence, 08518 (609) 499-2525
Hainesport Township	William E. Birchall, Jr., Hainesport, 08036 (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-6470
Lumberton Township	William E. Birchall, Jr., Lumberton, 08048 (609) 267-5961	Ruth F. Lewis, Lumberton, 08048 (609) 267-5961
Mansfield Township	James Harvey, Trenton, 08620 (609) 298-1232	Joan B. Slane, Columbus, 08022 (609) 298-4455
Maple Shade Township	Harry F. Renwick, Jr., Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Maple Shade, 08052 (609) 799-9610
Medford Township	Gilbert V. Gobel, Medford, 08055 (609) 654-2608	Joan M. Allen, Medford, 08055 (609) 654-2608
Medford Lakes Borough	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	Judson Moore, Jr., Medford Lakes, 08055 (609) 654-8898
Moorestown Township	Edward J. Burek, Moorestown, 08057 (609) 235-0912 Linda B. Kalusa, Moorestown	David E. Longacre, Jr., Moorestown, 08057 (609) 235-0912
Mount Holly Township	Leo L. Midure, Mount Holly, 08060 (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170

Mount Laurel Township	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Margaret V. Odell, Mt. Laurel, 08054 (609) 234-0001
New Hanover Township	Donal B. Malloy, Cookstown, 08511 (609) 758-2172	Mildred I. South, Cookstown, 08511 (609) 758-2695 or 258-3906
North Hanover Township	Donald Kosul, Wrightstown, 08562 (609) 758-2522	Barbara Sprowl, Wrightstown, 08562 (609) 758-2185
Palmyra Borough	Donn C. Lamon, Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100
Pemberton Borough	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Harold C. Griffon, Pemberton, 08068 (609) 894-8222
Pemberton Township	Sharon R. Austin, New Lisbon, 08064 (609) 894-7915	Deborah L. Keuerleber, New Lisbon, 08064 (609) 894-8201
Riverside Township	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough	Chester J. Jankowski, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township	James J. Noble, Mount Holly, 08060 (609) 268-2377	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township	John Keller, Vincentown, 08088 (609) 859-3235	Joan B. Westcott, Vincentown, 08088 (609) 859-3232
Springfield Township	John M. Schwager, Jobstown 08041 (609) 723-8420	Virginia L. Freck, Jobstown, 08041 (609) 723-4848
Tabernacle Township	James J. Noble, Mt. Holly, 08060 (609) 268-1220	Michael Gross, Tabernacle, 08088 (609) 268-0447
Washington Township	Cornelius Garrison, Pt. Republic, 08241 (609) 652-9268	William O. Walters, Egg Harbor, 08215 (609) 965-3308
Westhampton Township	James J. Noble, Mt. Holly, 08060 (609) 267-9330	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Township	Conrad L. Mauer, Willingboro, 08046 (609) 877-2200 Ext. 213	Sadie L. Johnson, Willingboro, 08046 (609) 877-2200
Woodland Township	John Keller, Jr., Chatsworth, 08019 (609) 726-1552	Ethel Brower, Chatsworth, 08019 (609) 726-1552
Wrightstown Borough	John Keller, Jr., Wrightstown, 08562 (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Audubon Borough	Douglas V. Kolton, Cherry Hill, 08023 (609) 547-0710 854-0500 (Home)	Margaret Meekins, Audubon, 08106 (609) 547-0710
Audubon Park Borough	Thomas F. Beal, Runnemede, 08078 (609) 931-6323	Fred Ledrick, Audubon Park, 08106 (609) 547-3514
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0758	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Bellmawr Borough	Andrew J. Doyle, Bellmawr, 08031 (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313 Ext. 7
Berlin Borough	Christine Wahl, Berlin, 08009 (609) 767-2999 or 767-0022	Barbara Fallstick, Berlin, 08009 (609) 767-0022
Berlin Township	Gil Goble, West Berlin, 08091 (609) 767-4380	Leah Wilhelm, W. Berlin, 08091 (609) 767-4380
Brooklawn Borough	Herman J. vander Straeten, Brooklawn, 08030 (609) 456-0750	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7023	VACANCY, Camden, 08101 (609) 757-7001
Cherry Hill Township	Joseph Zerbo, Cherry Hill, 08002 (609) 665-6500	Marie Deeley, Cherry Hill, 08002 (609) 488-7800
Chesilhurst Borough	William T. Lamb, Lawnside, 08089 (609) 767-4153	Betty Wenzel, Chesilhurst, 08089 (609) 767-4221
Clementon Borough	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Katherine Stiles, Clementon, 08021 (609) 783-0284
Collingswood Borough	Michael J. Sheridan, Collingswood, 08108 (609) 854-0720	Robert B. Williams, Collingswood, 08108 (609) 854-0720
Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Marie Capuzzi, Gibbsboro, 08026 (609) 783-6655

Gloucester City	Michael Sheridan, Gloucester City, 08030 (609) 456-1253	Patricia Shute, Gloucester, 08030 (609) 456-0079
Gloucester Township	Charles G. Palumbo, Jr., Blackwood, 08012 (609) 228-4000 Edward J. Tuszl, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township	Michael J. Sheridan, Westmont, 08108 (609) 854-2233	Marion Schuck, Westmont, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Borough	Christine Wahl, Haddon Heights, 08035 (609) 547-7164	Aurora M. Tursi, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Sharon Austin, Hi-Nella, 08083 (609) 767-9493 or 784-0500	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Borough	Rick Arrowood, Laurel Springs, 08021 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-0500
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough	Thomas G. Glock, Lindenwold, 08021 (609) 783-2121	Kathleen Borek, Lindenwold, 08021 (609) 783-2121
Magnolia Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520	Connie Lake, Magnolia, 08049 (609) 783-1520
Merchantville Borough	A. Hobart Grant, Merchantville, 08109 (609) 429-3660	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Emphrain Borough	John J. McGraw, Mt. Ephraim, 08059 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Township	William Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Louis Cascetti, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough	Douglas Kolton, Pine Hill, 08021 (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Clementon, 08021 (609) 783-7078
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-5161	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough	Walter A. Baxter, Jr. Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Voorhees Township	Michael C. Kane, Voorhees, 08043 (609) 429-7767	Florence Mackin, Voorhees, 08043 (609) 429-7762
Waterford Township	Christine Wahl, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Township	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough	Bruce Coyle, Woodlynne, 0810 (609) 962-8300	Curtis Myers, Woodlynne, 08107 (609) 962-8300

ASSESSORS DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Avalon Borough	John J. Newman, Avalon, 08202 (609) 967-8200	Lillian E. Blackledge, Avalon, 08202 (609) 967-8200
Cape May City	VACANCY, Cape May, 08204 (609) 884-9545	Bruce MacLeod, Cape May, 08204 (609) 884-9540
Cape May Point Borough	Andre P. Souchak, Cape May Point, 08212 (609) 884-5603	Linda M. Monge, Cape May Point, 08212 (609) 884-5603
Dennis Township	Mary Ann Mason, Dennisville, 08214 (609) 861-5721	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Township	Linda E. Mazurie, Villas, 08251 (609) 886-2005	Joan Taylor, Villas, 08251 (609) 886-2005

Middle Township	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-8726	Annie Watson, Cape May Court House, 08210 (609) 465-8724
North Wildwood City	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Gary Hink, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Marie Tracey, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Joseph Gallagher, Stone Harbor, 08247 (609) 368-6856	Ann F. Embody, Stone Harbor, 08247 (609) 368-4223
Upper Township	F. William Mitchell, Tuckahoe, 08250 (609) 628-2813	Doris DeVaul, Tuckahoe, 08250 (609) 628-2804
West Cape May Borough	Frank C. Nelson, W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-0780
West Wildwood Borough	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Joseph Gallagher, Wildwood, 08260 (609) 522-2444	VACANCY, Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	Linda E. Mazurie, Woodbine, 08270 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Deerfield Township	Kathleen R. Meale, Rosenhayn, 08352 (609) 455-3200	Ruth Moynihan, Rosenhayn, 08352 (609) 455-3200
Downe Township	R. Wayne Mounts, Dividing Creek, 08315 (609) 785-1400	Anna Saulin, Newport, 08345 (609) 477-3153
Fairfield Township	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Bruce Ricards, Bridgeton, 08302 (609) 455-1230
Lawrence Township	Doris Sanza, Cedarville, 08311 (609) 477-3065	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Township	William Hayes, Leesburg, 08327 (609) 785-1120	J. Roy Oliver, Leesburg, 08327 (609) 785-1120
Millville City	Ralph Lane, Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Richard D. Gray, Bridgeton, 08302 (609) 451-7544
Upper Deerfield Township	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Joseph Perella, Vineland, 08360 (609) 794-4032	Alan Bernardini, Vineland, 08360 (609) 794-4000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township	William H. Merdinger, Belleville, 07109 (201) 450-3304	Stephen N. Vogel, Jr., Belleville 07109 (201) 450-3341
Bloomfield Township	Floyd Rake, Bloomfield, 07003 (201) 680-4021	John D. Scheuten, Bloomfield, 07003 (201) 680-4049
Caldwell Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6349	Maureen M. Pollock, Caldwell, 07006 (201) 226-6349
Cedar Grove Township	George Librizzi, Jr., Cedar Grove, 07009 (201) 239-1410 Ext. 216	William M. Homa, Cedar Grove, 07009 (201) 239-1410 Ext. 210

East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 Nicholas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6349	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Township	Robert J. Johnson, Jr., Fairfield, 07006 (201) 882-2718	Victoria G. Nigro, Fairfield, 07006 (201) 882-2708
Glen Ridge Township	William H. Merdinger, Glen Ridge, 07028 (201) 748-8400	Vincent A. Belluscio, Glen Ridge, 07028 (201) 748-8400
Irvington Township	James J. Gibbs, Irvington, 07111 (201) 399-6684	Kathleen Mueller, Irvington, 07111 (201) 399-6614
Livingston Township	Richard J. Sheola, Livingston, 07039 (201) 535-7978	Richard J. Sheola, Livingston, 07039 (201) 535-7986
Maplewood Township	Harold H. Liebeskind, Maplewood, 07040 (201) 762-3433	Joseph W. Bonin, Maplewood, 07040 (201) 762-1312
Millburn Township	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Township	Jean R. Caradonna, Montclair, 07042 (201) 744-1408	Carol Krehel, Montclair, 07042 (201) 744-7400
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3950	Kenneth A. Joseph, Newark, 07102 (201) 733-8098 or 733-3978
North Caldwell Township	Robert J. Johnson, Jr., N. Caldwell, 07006 (201) 228-6417	Frances I Lucchino, N. Caldwell, 07006 (201) 228-6418
Nutley Township	Joseph F. Reilley, Nutley, 07110 (201) 284-4956	Marie Chieco, Nutley, 07110 (201) 284-4963
Orange Township	Elaine M. Daher, Orange, 07050 (201) 266-4008	Alvenia Jones, Orange, 07050 (201) 266-4023
Roseland Borough	Robert J. Johnson, Jr., Roseland 07068 (201) 226-8080	Dorothy Collins, Roseland, 07068 (201) 226-8080
So. Orange Village Twp.	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Patricia Flynn, So. Orange, 07079 (201) 762-6000
Verona Township	Jean R. Caradonna, Verona, 07044 (201) 857-4837	Dorothy M. Trimmer, Verona, 07044 (201) 857-4801
West Caldwell Township	George Librizzi, W. Caldwell, 07006 (201) 226-2303 Henry A. Wefferling, Jr., W. Caldwell	Gale A. Stuart, W. Caldwell, 07006 (201) 226-2304
West Orange Township	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060 Charles Monica, W. Orange	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Christine Wahl, Clayton, 08312 (609) 881-4770 Robert Checchia, Clayton	Barbara Heller, Clayton, 08312 (609) 881-1876
Deptford Township	Joan E. Savadge, Thorofare, 08096 (609) 845-5300	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Township	Nicholas J. Monahan, Jr., Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Township	Bruce Coyle, Williamstown, 08094 (609) 881-6525 Paula Etschman, Williamstown	Jeanette Austin, Monroeville, 08343 (609) 881-6223
Franklin Township	George Tice, Sr., Franklinville, 08322 (609) 694-1234 Joseph Harasta, Franklinville	Doris Bryan, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Township	Frank P[illegible]one, Gibbstown, 08027 (609) 42[illegible]793 Harry H. Magazu, Gibbstown	Mildred Flagg, Gibbstown, 08027 (609) 423-1004
Harrison Township	Horace J. Spoto, Mullica Hill, 08062 (609) 478-4111	Lorraine Roberts, Mullica Hill, 08062 (609) 478-4111
Logan Township	Horace J. Spoto, Bridgeport, 08014 (609) 467-3424	Jeanette Austin, Bridgeport, 08014 (609) 467-3606

Mantua Township	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Bonnie Coleman, Mantua, 08051 (609) 468-5892
Monroe Township	Bruce E. Coyle, Williamstown, 08094 (609) 629-9251 Paula J. Etschman, Williamstown	Alma Alexander, Williamstown, 08094 (609) 629-9251
National Park Borough	James H. Jones, West Deptford, 08066 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Joan E. Savadge, Thorofare	Lois C. Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	William T. Schoener, Swedesboro, 08085 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township	Leo L. Midure, Turnersville, 08012 (609) 589-0520 Ext. 24	Robert B. Williams, Turnersville, 08012 (609) 589-0538
Wenonah Borough	Alicia Melson, Thorofare, 08086 (609) 468-5228	Betty Ann Scully, Wenonah, 08090 (609) 468-5228
West Deptford Township	Alicia Melson, Thorofare, 08086 (609) 845-4004 Joyce Nuneviller, Thorofare	George Damminger, Thorofare, 08086 (609) 845-4004
Westville Borough	George Tice, Sr., Westville, 08093 (609) 456-0030	Barbara Hoffman, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Borough	George Tice, Sr., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights Joseph Harasta, Franklinville	Sandra Kraus, Woodbury Heights, 08097 (609) 848-2832
Woolwich Township	William T. Schoener, Swedesboro, 08085 (609) 467-3653	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Neil P. Barmann, Bayonne, 07002 (201) 858-6054
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516 or 330-2075	Dorothy Colby, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	VACANCY, Harrison, 07029 (201) 268-2438
Hoboken City	Hugh A. McGuire, Jr., Hoboken, 07030 (201) 420-2023	Louis Picardo, Hoboken, 07030 (201) 420-2088
Jersey City	Peter Casamasino, Jersey City, 07302 (201) 547-5131	Robert Heidt, Jersey City, 07302 (201) 547-5120
Kearney Town	Gerard N. Pontrelli, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township	Paul Sadlon, North Bergen, 07047 (201) 392-2021 or 392-2022	Jack Hurst, North Bergen, 07047 (201) 392-2020
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2075	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021
Union City	Hugh A. McGuire, Jr., Union City, 07087 (201) 348-5727	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Township	Paul Sadlon, Weehawken, 07087 (201) 319-6015	Frances Dolan, Weehawken, 07087 (201) 319-6014
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township	Curtis H. Schick, Little York, 08834 (201) 996-2624	Margaret Augustine, Milford, 08848 (201) 996-2624
Bethlehem Township	Adolphus L. Busch, Hampton, 08827 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Phillipsburg, 08865 (201) 479-4200
Califon Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-2053	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, Belle Mead, 08502 (201) 735-8616	Nancy E. Smith, Clinton, 08809 (201) 735-2275
Clinton Township	Vincent J. Maguire, Annandale, 08801 (201) 735-2053	Lillian M. Hodge, Annandale, 08801 (201) 735-5242
Delaware Township	Alma Papics, Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Township	David M. Gill, Ringoes, 08551 (201) 782-8536	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-1740	Kathleen Schaffer, Flemington, 08822 (201) 782-8840
Franklin Township	Robert W. Schmid, Pittstown, 08867 (201) 735-5283	Arthur Johnson, Pittstown, 08867 (201) 735-8711
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert M. Vance, Somerville, 08876 (201) 526-1226	Nancy Smith, Glen Gardner, 08826 (201) 537-4748
Hampton Borough	Robert M. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Hampton, 08827 (201) 249-9820
High Bridge Borough	Herbert B. Tietjen, High Bridge, 08829 (201) 638-4090	Deborah Giordano, High Bridge, 08829 (201) 638-6170
Holland Township	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	Thomas Cegielski, Milford, 08848 (201) 995-2047
Kingwood Township	Lawrence Melamed, Frenchtown, 08825 (201) 996-4276 or (215) 493-6816 (home)	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Lorah Houser Jenkord, Lambertville, 08530 (609) 397-0110	Barbara Strouse, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 236-2425	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Township	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Rachel Steward, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 735-8635	Judy Holmberg, Milford, 08848 (201) 995-2760
Raritan Township	William A. Brewer, Flemington, 08822 (201) 782-1740	John W. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Township	Herbert Tietjen, Whitehouse Station, 08889 (201) 534-9715	Pat Horn, Whitehouse Station, 08889 (201) 534-9761
Stockton Borough	Alma M. Papics, Stockton, 08559 (609) 397-0700	Carol Hettman, Stockton, 08559 (609) 397-8946
Tewksbury Township	Curtis H. Schick, Lebanon, 08833 (201) 832-9424	Kay Winzenreid, Lebanon, 08833 (201) 832-5511
Union Township	Paul Dzavik, Hampton, 08827 (201) 735-9555	Klara Tarsi, Hampton, 08827 (201) 735-9110
West Amwell Township	Michael Kuzma, Lambertville, 08530 (609) 397-2054 or 466-2225 (home) David Gill, Lambertville	Catherine Parks, Lambertville, 08530 (609) 397-2056

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township	John P. Delgado, E. Windsor, 08520 (609) 443-4000	Dolores A. Clark, E. Windsor, 08520 (609) 443-4000
Ewing Township	John Elder, Trenton, 08618 (609) 883-2900	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township	H. Randolph Brokaw, Trenton, 08650 (609) 890-3654	Samuel Cannizzaro, Trenton, 08650 (609) 890-3890

Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Jean H. Esch, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Marian Allen, Hopewell, 08525 (609) 466-0965
Hopewell Township	Donald Kosul, Titusville, 08560 (609) 737-0607	Arthur Johnson, Titusville, 08560 (609) 737-0630
Lawrence Township	William H. Hough, Lawrenceville, 08648 (609) 896-9400, Ext. 213	Alice Ross, Lawrenceville 08648 (609) 896-9400, Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Irene Billings, Pennington, 08534 (609) 737-0276
Princeton Borough	Carol Ann Caskey, Princeton, 08540 (609) 497-7607	Decimus W. Marsh, Princeton, 08542 (609) 497-7625
Princeton Township	Carol Ann Caskey, Princeton 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Edward Kirkendoll, Trenton, 08608 (609) 989-3071
Washington Township	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Township	Steven H. Benner, Princeton Jct., 08550 (609) 799-2400	Kay T. Reed, Princeton Jct., 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	William H. Marbach, Carteret, 07008 (201) 541-7822	Patrick DeBlasio, Carteret, 07008 (201) 541-7814
Cranbury Township	Lorah Houser Jankord, Cranbury, 08512 (609) 395-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Borough	Thomas Boyle, So. Plainfield, 07080 (201) 968-5343	Mrs. K.A. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Township	Walter G. Kosul, E. Brunswick, 08816 (201) 390-6845	Irene Wolff, E. Brunswick, 08816 (201) 390-6835
Edison Township	Paul Raffiani, Edison, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386
Highland Park Borough	Sandra A. Blake, Metuchen, 08840 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Sandra A. Blake, Metuchen, 08840 (201) 632-8516	Eleanor Brennan, Metuchen, 08840 (201) 632-8512
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	Shirlee Androus, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Milltown, 08872 (201) 828-2100	Diane Wagner, Milltown, 08850 (201) 828-2100
Monroe Township	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Kathleen Hayes, New Brunswick, 08901 (201) 745-5012	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5040
No. Brunswick Township	Susan Supak, N. Brunswick, 08902 (201) 418-2250	Pamela Rosky, N. Brunswick, 08902 (201) 247-0922
Old Bridge Township	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5500
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	C. Marion LaPira, Perth Amboy, 08861 (201) 826-0290
Piscataway Township	Joan Dambach, Piscataway, 08854 (201) 981-0800 Thomas Boyle, So. Plainfield John Redmond, Highland Park	Edward Wanzie, Piscataway, 08854 (201) 981-0800
Plainsboro Township	Jean A. Jacobsohn, Plainsboro, 08536 (609) 799-0909	Philip W. Rodefeld, Plainsboro, 08536 (609) 799-0909
Sayreville Borough	Joseph J. Kupsch, Jr., Sayreville, 08872 (201) 390-7080	Patrycia M. Mazzocchi, Sayreville, 08872 (201) 390-7040

South Amboy City	Charles Monica, South Amboy, 08879 (201) 727-4600 Joseph Noble, South Amboy	Jo Anne Brennan, So. Amboy, 08879 (201) 727-4600
So. Brunswick Township	Eli Serlenga, Monmouth Jct., 08852 (201) 329-4000 Linda E. Peters, Monmouth Jct.	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-4000
South Plainfield Borough	Gary F. Toth, So. Plainfield, 07080 (201) 754-9000	Charles C. Haus, So. Plainfield, 07080 (201) 754-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	Regina Baca, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-3378	Jean Gretch, Spotswood, 08884 (201) 251-3378
Woodbridge Township	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-2757	Edward Mazzacco, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Mary Lou Hartman, Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Edward M. Morse, Atlantic Highlands, 07716 (201) 291-1444	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Boro	Charles Bramhall, Avon, 07717 (201) 774-0871	Eleanor B. Cottrell, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 776-2999	Betty Jo Arbeitman, Bradley Beach, 07720 (201) 776-2999
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6600	Karen S. Brisben, Brielle, 08730 (201) 528-6600
Colts Neck Township	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-1454 Arthur S. Bahlav, Deal	Margaret Mazza, Deal, 07723 (201) 531-1454
Eatontown Borough	John A. Turtora, Lakewood, 07724 (201) 389-7609	Patricia De Ponti, Eatontown, 07724 (201) 389-7603
Englishtown Borough	Michael Ticktin, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07704 (201) 741-0891	Dale Connor, Fair Haven, 07704 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Charles F. Ormsbee, Jr., Farmingdale, 07727 (201) 938-4077
Freehold Borough	Sharon R. Hartman, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Township	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Township	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Emily Beam, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516
Holmdel Township	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Township	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	Ernest Hoffman, Interlaken, 07712 (201) 531-3688	James T. Burke, Interlaken, 07712 (201) 531-3688
Keansburg Borough	Mary Lou Hartman, Keansburg, 07734 (201) 787-0215, Ext. 35	Carole Cary, Keansburg, 07734 (201) 787-0215, Ext. 26

Keyport Borough	Helen J. Ward, Keyport, 07735 (201) 739-3900	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Dennis Raftery, Long Branch, 07740 (201) 222-7000	Edward Mazzacco, Long Branch, 07740 (201) 222-7000, Ext. 26
Manalapan Township	Thomas Mancuso, Manalapan, 07726 (201) 446-3200	Ethel Chalmers, Manalapan, 07726 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-2292	Charles E. Patterson, Manasquan, 08736 (201) 223-2292
Marlboro Township	Olga S. Olesko, Marlboro, 07746 (201) 536-0200	Shirley Giaquento, Marlboro, 07746 (201) 536-0200
Matawan Borough	Cathy A. Buchalski, Matawan, 07747 (201) 290-2006	Mary M. Geran, Matawan, 07747 (201) 290-2005
Middletown Township	Barbara Clark, Middletown, 07748 (201) 615-2000	Dorothy E. Dorsett, Middletown, 07748 (201) 615-2000
Millstone Township	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (201) 462-4770
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Shirley A. Barry, Monmouth Beach, 07750 (201) 229-2204
Neptune Township	William Nikitich, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	Ernest Hoffman, Neptune, 07753 (201) 776-7224	Joel Popkin, Jr., Neptune, 07753 (201) 776-7224
Ocean Township	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 530-2767	Bruce Loversidge, Red Bank, 07701 (201) 530-2742
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Dolores Clark, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Robert J. Smith, Rumson, 07760 (201) 842-3302	Marie Pomphrey, Rumson, 07760 (201) 842-1170
Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0099	Mary Larson, Sea Bright, 07760 (201) 842-0099
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07702 (201) 741-3322	Jane A. Longo, Shrewsbury, 07702 (201) 741-3322
Shrewsbury Township	Bernard J. Marx, Eatontown, 07724 (201) 542-0675	Catherine Wright, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Joyce Rizzitello, So. Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-3888	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-3888
Spring Lake Heights Boro	Barbara Clark, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-3500
Tinton Falls Borough	Frank C. Nelson, Tinton Falls, 07724 (201) 542-2324	Lois Emmons, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662
Upper Freehold Twp	William Nikitich, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Township	Grace Milton, Wall, 07719 (201) 681-6300	Betty McKelvey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 571-5984 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (201) 571-5984

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Ann Gentile, Boonton, 07005 (201) 299-7725 Arthur J. Higgins, Boonton	Robert Kapral, Boonton, 07005 (201) 299-7721
Boonton Township	Anthony Scuzzafava, Boonton, 07005 (201) 402-4004	John W. Kline, Boonton, 07005 (201) 402-4003
Butler Borough	Pasquale Aceto, Butler, 07405 (201) 838-5158	Mary Farawell, Butler, 07405 (201) 838-7207
Chatham Borough	Kenneth J. Holmberg, Chatham, 07928 (201) 635-5774	Nancy L. Miller, Chatham, 07928 (201) 635-3638
Chatham Township	Ernest F. Del Guercio, Chatham, 07928 (201) 822-1648	Mary Ellen Babyack, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Township	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Township	John A. Dyksen, Denville, 07834 (201) 625-8332 Rosalie D. Zaccone, Denville	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	John R. Staley, Dover, 07801 (201) 366-2200, Ext. 30	Frances Luke, Dover, 07801 (201) 366-2200, Ext. 32
East Hanover Township	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056	Carole Reardon, E. Hanover, 07936 (201) 887-5666
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	JoAnn Sendler, Florham Park, 07932 (201) 377-1923
Hanover Township	Lorenzo Mistichelli, Whippany, 07981 (201) 428-2494	Michael S. Zambito, Whippany, 07981 (201) 428-2480
Harding Township	Pasquale Aceto, New Vernon, 07976 (201) 267-8000	Joyce M. Stauss, New Vernon, 07976 (201) 455-7106
Jefferson Township	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene D. Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough	Thomas W. Lenhardt, Lincoln Park, 07035 (201) 694-6100, Ext. 116	Myrtle J. Gilliland, Lincoln Park, 07035 (201) 694-6100, Ext. 123
Madison Borough	Donald J. Sherman, Madison, 07940 (201) 593-3067	Margaret A. Sarrow, Madison, 07940 (201) 593-3055
Mendham Borough	Ernest F. DelGuercio, Mendham, 07945 (201) 543-7152	Mary T. Hulse, Mendham, 07945 (201) 543-7152
Mendham Township	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4625	Stephen P. Arthur, Brookside, 07926 (201) 543-4570
Mine Hill Township	Morris M. Perugini, Mine Hill, Dover, 07801 (201) 366-9002	Marcella J. Gallo, Mine Hill, Dover, 07801 (201) 366-9002
Montville Township	Thomas W. Lenhardt, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township	Sharon Coviello, Convent Station, 07961 (201) 326-7380	Rose Ann Santillo, Convent Station, 07961 (201) 326-7420
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2444	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Victor J. Lupi, Morristown, 07960 (201) 292-6668	Mary Alice Pierson, Morristown, 07960 (201) 292-6661
Mountain Lakes Borough	Ann Gentile, Mountain Lakes, 07046 (201) 334-3131	Alice J. Henderson, Mountain Lakes, 07046 (201) 334-3131
Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Olive Township	Estella Y. Truax, Budd Lake, 07328 (201) 691-0900, Ext. 230 or 231	Winifred Fourre, Budd Lake, 07828 (201) 691-0900, Ext. 280
Netcong Borough	Anne Mackinnon, Netcong, 07857 (201) 347-0252	Steven P. Arthur, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp.	Daniel S. Cassese, Parsippany, 07054 (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4259

Passaic Township	Mark S. Whitt, Millington, 07946 (201) 647-8000	Armando Rossi, Millington, 07946 (201) 647-8000
Pequannock Township	Charles Taylor, Pompton Plains, 07444 (201) 835-5700	Regina M. Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township	John R. Staley, Randolph, 07869 (201) 989-7075	Lisa Combes, Randolph, 07869 (201) 989-7047
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Kathleen VanOrden, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann M. James, Rockaway, 07866 (201) 627-2000
Rockaway Township	Natalie A. Lipkin, Rockaway, 07866 (201) 627-7200	Frances Antonich, Rockaway, 07866 (201) 627-7200
Roxbury Township	Lora B. Jones, Succasunna, 07876 (201) 927-2041	Harold J. Davis, Succasunna, 07876 (201) 927-2023
Victory Gardens Borough	Rosalie D. Zaccone, Dover, 07801 (201) 361-8121	Stephen P. Arthur, Dover, 07801 (201) 361-8121
Washington Township	Robert W. Pastor, Long Valley, 07853 (201) 876-9132	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Steven P. Arthur, Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township	Debbie Spettel, Barnegat, 08005 (609) 698-7832	Kathleen D'Agostino,Barnegat, 08005 (609) 698-7832
Barnegat Light Borough	William J. Procacci, Barnegat Light, 08006 (609) 494-2343 or 494-9196	Ronald Frietag, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough	James L. Anderson, Bay Head, 08742 (201) 892-8920	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	William P. Hyatt, Beach Haven, 08008 (609) 492-0111	Ann M. White, Beach Haven, 08008 (609) 492-0111
Beachwood Borough	Thomas P. Lenahan, Beachwood 08722 (201) 286-6000	Elizabeth Allaire, Beachwood, 08722 (201) 286-6000
Berkeley Township	Ruth A. Hardie, Bayville, 08721 (201) 244-7400 Ext. 25	Geraldine Dorso, Bayville, 08721 (201) 244-7400 Ext. 18
Brick Township	Frederick R. Millman, Brick, 08723 (201) 477-3000 Ext. 240	Mike Iacobino, Brick Town, 08723 (201) 477-3000 Ext. 220
Dover Township	Lawrence J. Henbest, Toms River, 08753 (201) 341-1000 Ext. 302 Vicky Mickiewicz, Toms River	Dorothy Huyler, Toms River, 08753 (201) 341-1000 Ext. 362
Eagleswood Township	Joseph C. Horner, Waretown, 08092 (609) 296-3054	Barbara A. Stover, West Creek, 08092 (609) 296-3054
Harvey Cedars Borough	Mary A. Nash, Harvey Cedars, 08040 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough	Vicky Mickiewicz, Island Hgts., 08732 (201) 270-6909	Peter A. Rotolo, Island Heights, 08732 (201) 270-6414
Jackson Township	Mary V. Clancy, Jackson, 08527 (201) 928-1214	James J. McKenna, Jackson, 08527 (201) 928-1200
Lacey Township	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Theresa Poznanski, Forked River	Joseph Regatts, Forked River, 08731 (609) 693-5282
Lakehurst Borough	John E. Currie, Lakehurst 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4161
Lakewood Township	John A. Turtora, Lakewood, 08701 (201) 364-2500 Ext. 249 Thomas P. Lenahan, Lakewood	Barbara Jo Carney, Lakewood, 08701 (201) 364-2500 Ext. 221
Lavallette Borough	Dennis A. Raftery, Lavallette, 08735 (201) 793-7474	Michele Burk, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp	Joseph J. Sorrentino, Jr., Tuckerton, 08087 (609) 296-7246	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township	William P. Hyatt, Brant Beach, 08008 (609) 494-2153 Ext. 26	Mary Ann Mayo, Brant Beach 08008 (609) 494-2153 Ext. 15
Manchester Township	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121 Ext. 70 John E. Currie, Lakehurst Sharon J. Anderson, Lakehurst	Linda Alexander, Lakehurst, 08733 (201) 657-8121 Ext. 78

Mantoloking Borough	August G. St. John, Mantoloking, 08738 (201) 899-6600	William R. Wesson, Mantoloking, 08738 (201) 899-6600
Ocean Township	Joseph Horner, Waretown, 08758 (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Robert K. Mancke, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	Kathleen A. Ferrante, Pine Beach, 08741 (201) 349-6425	Christine R. Dehnz, Pine Beach, 08741 (201) 349-6425
Plumstead Township	John M. Schwager, New Egypt, 08533 (609) 758-2241	Mildred South, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough	James L. Anderson, Pt. Pleasant, 08742 (201) 892-3434	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Pt. Pleasant Beach, 08742. (201) 892-5060	Cynthia Anderson, Pt. Pleasant 08742 (201) 892-0435
Seaside Heights Borough	Walter Sturko, Seaside Hgts., 08751 (201) 793-9100	Kathleen Magaraci, Seaside Hgts., 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-6787 Ext. 32	Joan McClister, Seaside Park, 08752 (201) 793-6787 Ext. 30
Ship Bottom Borough	William J. Procacci, Ship Bottom, 08008 (609) 494-2171	Sharon A. Sulecki, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro	Dennis A. Raftery, So. Toms River, 08757 (201) 349-0403	Michael Iacobino, So. Toms River 08757 (201) 349-0339
Stafford Township	Arlene Oliver, Manahawkin, 08050 (609) 597-1069 Beth A. Marshall, Manahawkin	Margaret Bevilacqua, Manahawkin, 08050 (609) 597-1067
Surf City Borough	Richard M. Warran, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough	Frederick R. Millman, Tuckerton, 08087 (609) 296-4916	Mary King, Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Borough	Brian D. Townsend, Bloomingdale, 07403 (201) 838-0778	Ann Marie Mancuso, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton 07015 (201) 470-5838 Jon N. Whiting, Clifton	Vincent Foti, Jr., Clifton, 07015 (201) 470-5830
Haledon Borough	Clyde R. Sherrow, Jr., Haledon, 07508 (201) 595-0268	Renate I. Lampe, Haledon, 07508 (201) 942-6538
Hawthorne Borough	Arthur B. Carlson, Hawthorne, 07506 (201) 427-1169	Beverly Allen, Hawthorne, 07506 (201) 427-1242
Little Falls Township	Raymond Damiano, Little Falls, 07424 (201) 256-0272	VACANCY, Little Falls, 07424 (201) 256-0994
North Haledon Borough	Michael S. Barker, N. Haledon, 07508 (201) 427-7520	Marie Cerino, N. Haledon, 07508 (201) 427-5810
Passaic City	G. Fred Burlazzi, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles Parmelli, Paterson James B. Krieger, Paterson Barbara D. Phillips, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450
Pompton Lakes Borough	Frank Giovatto, Pompton Lakes 07442 (201) 835-0143 John Steinhauser, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Borough	Frank Giovatto, Prospect Park, 07508 (201) 790-7902	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Susan Yancey-Disbrow, Ringwood, 07456 (201) 962-7020	Charles E. De Deyn, Ringwood, 07456 (201) 962-7078
Totowa Borough	Curt T. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Joseph Gilabert, Jr., Wanaque, 07465 (201) 839-3110	Janie Tresize, Wanaque, 07465 (201) 839-3000
Wayne Township	Dorothy Kreitz, Wayne, 07470 (201) 694-1800 Michael S. Barker, Wayne	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800

West Milford Township	Brian D. Townsend, W. Milford, 07480 (201) 728-2791	Cindy Mooney, W. Milford, 07480 (201) 728-2781
West Paterson Borough	Andrew L. Allu, W. Paterson, 07424 (201) 345-8102	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-5562
Carneys Point Township	T. Ralph Smith, Carneys Point, 08069 (609) 299-9008 or 299-1760	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough	James B. Milliken, Paulsboro, 08066 (609) 358-4010 or 423-0612	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township	Randall L. Shidner, Salem, 08079 (609) 935-3539	Delores Marts, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp	Joseph M. Harasta, Salem, 08079 (609) 935-3721	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township	Henry Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0170	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough	Leon A. Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-4640
Pennsville Township	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township	Randall L. Shidner, Woodstown, 08098 (609) 769-1275	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Township	George M. Taylor, Jr., Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township	Joseph M. Harasta, Salem, 08079 (609) 935-4430	Alice I. Howell, Quinton, 08072 (609) 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Doris Downer, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Borough	J. Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminister Township	Norman A. Stevens, Bedminister, 07921 (201) 234-0366	Mona Barba, Bedminister, 07921 (201) 234-1336
Bernards Township	Marcia Zujkowski, Basking Ridge, 07920 (201) 204-3082	Anna Kerr, Basking Ridge, 07920 (201) 204-3080
Bernardsville Borough	Charles J. Femminella, Bernardsville, 07924 (201) 766-3850 Paul Parsons, Bernardsville, 07924	Antoniette Marino, (Acting), Bernardsville, 07924 (201) 766-3000 Ext. 19 Stephen P. Arthur, Collector
Bound Brook Borough	George L. Sopko, Bound Brook, 08805 (201) 356-0833	Randy Bahr, Bound Brook, 08805 (201) 356-0802
Branchburg Township	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Alice A. Robbins, Somerville, 08876 (201) 526-1300
Bridgewater Township	Norman A. Stevens, Bridgewater, 08807 (201) 725-4976	Barbara Pappas, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	Hubert W. Amundsen, Jr., Far Hills, 07931 (201) 234-0611	Shirley W. Potts, Far Hills, 07931 (201) 234-0611
Franklin Township	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500	Louise Colo, Somerset, 08873 (201) 873-2500
Green Brook Township	Authur L. Lewis, Green Brook, 08812 (201) 968-2002	Jane Clancy, Green Brook, 08812 (201) 968-2002
Hillsborough Township	Paul J. Endler, Neshanic, 08853 (201) 369-4313	Timothy J. Rauch, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. Merdinger, Manville, 08835 (201) 725-9713 Frank J. Gnatek	Stephen Balint, Manville, 08835 (201) 725-5025

Millstone Borough	Marcia Zujkowski, Belle Mead, 08502 (201) 874-5531	Portia Orton, Somerville, 08876 (201) 874-5478
Montgomery Township	Jane Schneck, Belle Mead, 08502 (201) 359-8211	Salvatore P. Cannizzaro, Belle Mead, 08502 (201) 359-8211
North Plainfield Borough	August J. Church, N. Plainfield, 07060 (201) 769-2906	James A. Hannon, N. Plainfield, 07060 (201) 769-2909
Peapack-Gladstone Boro	John J. Butler, Peapack, 07977 (201) 234-2254	Hattie L. Torma, Peapack, 07977 (201) 234-2251
Raritan Borough	N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough	Wilbur Lowe, Skillman, 08558 (201) 359-3413	Nancy Metcalf, Rocky Hill, 08553 (609) 924-7445, (Thur. A.M.)
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2300	Walter P. Michaels, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Arthur L. Lewis, Green Brook, 08812 (201) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Township	Frances Reilly, Warren, 07060 (201) 753-8000	Loree Saums, Warren, 07060 (201) 753-8000
Watchung Borough	Evelyn C. Miller, Watchung, 07060 (201) 756-3366	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township	Donald J. Sherman, Newton, 07860 (201) 383-6611	Kathleen Schafer, 07860 (201) 383-2144
Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-4626
Byram Township	Donald Sherman, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Township	John A. Dyksen, Augusta, 07822 (201) 948-4621	Mary Ann Murphy, Augusta, 07822 (201) 948-5566
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-5237	Louise Koelhoffer, Franklin, 07416 (201) 827-6585
Fredon Township	Jeffry C. McNeice, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Leona N. Buerkle, Andover 07821 (201) 852-2974
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Mary Ann Murphy, Hamburg, 07419 (201) 827-9230
Hampton Township	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Township	Lorenzo Misticelli, Somerville, 08876 (201) 827-3912	Julia Y. Lewis, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	John Dyksen, Hopatcong, 07843 (201) 770-1200 Ext. 29 Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200 Ext. 27
Layfayette Township	Lowry K. McMillen, Lafayette, 07848 (201) 383-1817	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	Susan Yancy Disbrow, Newton, 07860 (201) 383-3522	Joyce Carr, Newton, 07860 (291) 383-3524
Ogdensburg Borough	John J. Butler, Ogdensburg, 07439 (201) 827-5934	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Township	Robert W. Pastor, Layton, 07851 (201) 948-3520 (Municipal Bldg.) (201) 948-6687 (Home) Lowry K. McMillen, Layton	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township	John W. Wyckoff, Sparta, 07871 (201) 729-4903	Lorraine M. Markey, Sparta, 07871 (201) 729-4903

Stanhope Borough	Ann McKinnon, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Township	Robert Pastor, Middleville, 07855 (201) 383-9484	Donna Dyksen, Middleville, 07855 (201) 383-9484
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Loretta McDonald, Sussex, 07461 (201) 875-4831
Vernon Township	Darlene Keeler, Vernon, 07462 (201) 764-4056	Josephine Prisco, Vernon, 07462 (201) 764-4057
Walpack Township	John Dyksen, Augusta, 07822 (201) 948-4562	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Township	Donald J. DeKorte, Sussex, 07461 (201) 875-7193 Melony K. Whetstone, Sussex	Jennie Edsall, Sussex, 07461 (201) 875-7194

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	Arthur L. Lewis, Berkeley Heights, 07922 (201) 665-2291	Agela Rice, Berkeley Heights, 07922 (201) 665-0746
Clark Township	Eldo Magnani, Jr., Clark, 07066 (201) 388-3600	Jeanne Decker, Clark, 07066 (201) 388-3600
Cranford Township	John M. Duryee, II, Cranford, 07016 (201) 709-7211	Thomas J. Grady, Cranford, 07016 (201) 709-7226
Elizabeth City	Joseph Amato, Elizabeth, 07201 (201) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (201) 820-4111
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Joyce Carraway, Fanwood, 07023 (201) 322-8236
Garwood Borough	Leonard DiStefano, Garwood, 07027 (201) 789-0710 I. George Casabona, Garwood	Richard O. Burr, Garwood, 07027 (201) 789-0475
Hillside Township	Charles Africano, Hillside, 07205 (201) 926-2222	Joseph Skelly, Hillside, 07205 (201) 926-5502
Kenilworth Borough	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 474-8438 Patrick J. Rocks, Linden Florence Demcovitz, Linden Wanda K. Ziemianek, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 474-8431
Mountainside Borough	Eldo Magnani, Jr., Mountainside, 07092 (201) 232-2400	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	William D. Wheeler, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	William H. Marbach, III, Rahway 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	John M. Florentino, Roselle, 07203 (201) 245-5600
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Township	Victoria Riddle Macauley, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700
Springfield Township	Theresa Enright, Springfield, 07081 (201) 912-2207	Corinne Eckmann, Springfield, 07081 (201) 912-2204
Summit City	John J. Murray, Summit, 07901 (201) 273-6405	Carolyn Brattlof, Summit, 07901 (201) 273-6403
Union Township	Joseph Keaveney, Union, 07083 (201) 688-2603	Joseph J. Kmet, Union 07083 (201) 688-1572
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 789-4057	Violet Jacob, Westfield, 07090 (201) 789-4050
Winfield Township	Thomas Boyle, So. Plainfield, 07080 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township	Dorothy S. McCarthy, Landing, 07850 (201) 852-5132	Betty C. Drake, Great Meadows, 07838 (201) 852-5189
Alpha Borough	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	David Gill, Ringoes, 08551 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Township	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663
Franklin Township	Eloise Hagaman, Broadway, 08808 (201) 689-3853	Frank H. Convey, Washington, 07882 (201) 689-6346
Frelinghuysen Township	Lowry K. McMillen, Johnsonburg, 07846 (201) 852-4121	Donna Dyksen, Johnsonburg, 07846 (201) 852-4121
Greenwich Township	Eloise Hagaman, Stewartsville, 08886 (201) 859-0909	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	Joan Mackey, Hackettstown, 07840 (201) 852-6767	Leroy Hickey, Hackettstown, 07840 (201) 852-3130
Hardwick Township	Lowry K. McMillen, Lafayette, 07848 (201) 362-6528	Stella Krickser, Blairstown, 07825 (201) 362-6222
Harmony Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Joseph Hriczak, Phillipsburg, 08865 (201) 859-3308
Hope Township	Donald D. Rowe, Hope, 07844 (201) 459-5011 or 475-3279	Leona N. Buerkle, Hope, 07844 (201) 459-5852 or 459-5011
Independence Township	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4133	Christine Storch, Great Meadows, 07838 (201) 637-4133
Knowlton Township	Clayton R. Taylor, Columbia, 07832 (201) 496-4783	Joice Carr, Columbia, 07832 (201) 496-4076
Liberty Township	David M. Gill, Ringoes, 08551 (201) 627-4925	Doris Maney, Great Meadows, 07838 (201) 637-4579
Lopatcong Township	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township	William Merdinger, Port Murray, 07865 (201) 689-6151	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Township	David M. Gill, Ringoes, 08851 (201) 475-3279 or (609) 466-1878	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Stewartsville, 08886 (201) 476-6060
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-0054
Washington Borough	Charlene H. Haun, Washington, 07882 (201) 689-3600	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township	Robert G. Housedorf, Washington 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Helen Smith, Buttzville, 07829 (201) 475-3568

APPENDIX 2

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1988

The attached Tables reflect State aid to municipalities totaling $915,170,781 in 1988.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

CORPORATION TAX

FINANCIAL CORPORATIONS

(N.J.S.A. 54:10B-1 et seq.)
(N.J.S.A. 54:10A-1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $1,046,746.

BANKING CORPORATIONS

(N.J.S.A. 54:10A-1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $18,216,978.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities $30,000,000.

PUBLIC UTILITY

(N.J.S.A. 54:30A-16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities.

To Municipalities $685,000,000.

INSURANCE FRANCHISE

(N.J.S.A. 54:18-12 et seq. and N.J.S.A. 54:16A-1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $3,171,915; to Municipalities $22,203,223.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1988

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 3,052,142	$ 21,009	$ 252,609	$ 331,360	$ 21,216,840	$ 1,486	$ 24,875,446
2. Bergen	15,294,316	236,164	3,393,508	1,058,570	69,892,749	253,403	90,128,710
3. Burlington	3,926,242	81,123	393,076	1,210,619	31,960,056	....	37,571,116
4. Camden	7,819,824	98,918	831,321	3,332,502	36,070,290	283,398	48,436,253
5. Cape May	1,196,084	3,392	247,971	100,248	14,651,531	....	16,199,226
6. Cumberland	2,325,375	9,565	59,748	645,250	7,698,883	....	10,738,821
7. Essex	28,506,680	41,235	1,935,150	7,562,206	59,863,154	15,034,013	112,942,438
8. Gloucester	2,456,932	18,670	200,443	999,802	16,072,162	....	19,748,009
9. Hudson	19,918,991	58,950	1,007,584	3,896,080	65,941,403	16,072	90,839,080
10. Hunterdon	1,715,408	4,165	419,320	42,546	11,996,383	9	14,177,831
11. Mercer	7,483,643	29,216	695,480	1,546,898	32,810,899	1,404,625	43,970,761
12. Middlesex	14,796,561	133,221	1,513,658	1,169,379	77,716,971	....	95,329,790
13. Monmouth	5,444,365	24,580	1,049,153	1,250,583	42,915,097	39,576	50,723,354
14. Morris	6,868,224	126,147	1,374,687	350,414	31,566,503	4,317,585	44,603,560
15. Ocean	2,003,799	8,628	1,135,947	1,014,993	34,299,302	....	38,462,669
16. Passaic	10,756,997	85,494	1,452,761	2,720,870	25,450,524	333	40,466,979
17. Salem	2,935,797	6,546	161,411	193,925	13,546,666	....	16,844,345
18. Somerset	4,996,777	10,956	571,570	256,814	19,478,032	....	25,314,149
19. Sussex	1,302,404	8,127	362,896	248,730	6,644,609	735,303	9,302,069
20. Union	14,244,444	38,602	896,834	1,871,253	56,986,099	117,420	74,154,652
21. Warren	1,658,829	2,038	261,851	196,958	8,221,847	....	10,341,523
Totals	$158,703,834	$1,046,746	$18,216,978	$30,000,000	$685,000,000	$22,203,223	$915,170,781

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Absecon City	$ 31,079	....	$ 23,513	$ 33,246	$ 503,751	....	$ 591,589
2. Atlantic City	1,699,035	....	65,444	....	6,346,578	$ 1,486	8,112,543
3. Brigantine City	28,362	....	9,503	7,792	537,725	....	583,382
4. Buena Borough	45,562	....	170	23,121	287,217	....	356,070
5. Buena Vista Township ..	45,571	....	65	....	452,134	....	497,770
6. Corbin City	2,005	....	....	380	61,864	....	64,249
7. Egg Harbor City	62,001	....	12,451	35,280	256,584	....	366,316
8. Egg Harbor Township ..	115,564	....	11,145	....	3,772,438	....	3,899,147
9. Estelle Manor City	7,679	....	....	....	165,882	....	173,561
10. Folsom Borough	22,273	....	....	3,820	137,386	....	163,479
11. Galloway Township	114,459	....	12,644	....	1,330,998	....	1,458,101
12. Hamilton Township	149,557	....	6,626	....	2.210,832	....	2,367,035
13. Hammonton Town	197,737	$ 9	11,110	58,257	752,383	....	1,019,496
14. Linwood City	40,940	5,159	25,160	9,184	403,218	....	483,661
15. Longport Borough	6,337	....	....	....	133,269	....	139,606
16. Margate City	55,561	....	17,120	....	780,799	....	853,480
17. Mullica Township	33,505	....	....	28,633	283,103	....	345,241
18. Northfield City	93,913	10,851	16,140	12,138	465,087	....	598,129
19. Pleasantville City	138,443	4,606	17,838	90,634	951,585	....	1,203,106
20. Port Republic City	5,963	....	....	....	125,894	....	131,857
21. Somers Point City	82,199	383	8,427	17,229	576,150	....	684,388
22. Ventnor City	65,845	....	12,456	11,645	544,371	....	634,317
23. Weymouth Township	8,531	....	2,795	....	137,592	....	148,918
Totals	$3,052,141	$21,008	$252,607	$331,359	$21,216,840	$1,486	$24,875,441

Difference in Totals Due to Rounding

BERGEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Allendale Borough	$ 46,442	....	$ 18,954	$ 4,929	$ 1,040,660	....	$ 1,110,985
2. Alpine Borough	14,813	....	....	....	340,668	....	355,481
3. Bergenfield Borough	227,290	....	78,578	39,606	1,148,239	....	1,493,713
4. Bogota Borough	261,020	....	37,471	32,494	365,750	....	696,735
5. Carlstadt Borough	349,044	$ 2,671	54,580	....	1,001,491	....	1,407,786
6. Cliffside Park Borough .	150,927	....	29,888	26,378	668,895	....	876,088
7. Closter Borough	94,024	....	42,731	7,450	1,182,056	....	1,326,261
8. Cresskill Borough	67,867	....	16,156	7,133	658,768	....	749,924
9. Demarest Borough	14,453	....	28,023	4,271	387,749	....	434,496
10. Dumont Borough	68,051	....	5,769	29,879	936,728	....	1,040,427
11. East Rutherford Boro ...	406,957	6	55,262	24,713	883,208	....	1,370,146
12. Edgewater Borough	767,547	13	11,847	....	1,365,692	....	2,145,099
13. Elmwood Park Boro	422,264	....	....	....	284,552	....	706,816
14. Emerson Borough	71,941	....	23,620	8,889	482,000	....	586,450
15. Englewood City	648,291	....	192,042	26,420	2,081,731	....	2,948,484
16. Englewood Cliffs Boro ..	296,197	184,426	47,889	....	602,742	....	1,131,254
17. Fairlawn Borough	758,667	4,314	71,113	34,943	3,226,163	....	4,095,200
18. Fairview Borough	212,947	....	11,352	40,841	550,351	....	815,491
19. Fort Lee Borough	147,976	6,150	105,804	26,787	1,215,762	....	1,502,479
20. Franklin Lakes Boro	74,212	451	540	....	1,150,814	....	1,226,017
21. Garfield City	479,103	2	18,460	121,884	1,038,928	....	1,658,377
22. Glen Rock Borough	103,794	....	119,461	10,891	839,038	....	1,073,184
23. Hackensack City	1,404,865	14,265	691,169	47,564	2,428,181	....	4,586,044
24. Harrington Park Boro ...	11,710	....	4,120	4,530	386,918	....	407,278
25. Hasbrouck Hts. Boro	103,308	....	46,654	13,018	856,068	....	1,019,048
26. Haworth Borough	19,974	....	2,806	2,933	539,578	....	565,291
27. Hillsdale Borough	83,861	....	53,644	12,069	1,046,241	....	1,195,815
28. Hohokus Borough	33,545	....	16,280	....	346,521	....	396,346
29. Leonia Borough	50,899	....	33,754	8,828	958,059	....	1,051,540
30. Little Ferry Borough	109,757	....	6,722	14,784	585,565	....	716,828
31. Lodi Borough	363,125	31	51,485	100,638	952,731	....	1,468,010
32. Lyndhurst Township	471,525	....	91,617	24,506	896,940	....	1,484,588
33. Mahwah Township	416,433	2	38,173	....	2,083,112	....	2,537,720
34. Maywood Borough	158,801	....	15,836	12,101	718,280	....	905,018
35. Midland Park Borough .	138,366	....	29,236	8,289	396,803	....	572,694

BERGEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	Total
36. Montvale Borough	149,682	2,953	54,786		1,094,704		1,302,125
37. Moonachie Borough	146,717		22,973		435,142		604,832
38. New Milford Borough	73,146		34,069	25,003	1,219,173		1,351,391
39. North Arlington Boro	151,182		41,355	29,996	797,085		1,019,618
40. Northvale Borough	205,393		17,442	4,571	370,280		597,686
41. Norwood Borough	61,563		25,555	3,830	510,441		601,389
42. Oakland Borough	139,196		31,115	14,208	792,140		976,659
43. Old Tappan Borough	38,691		10,853		964,772		1,014,316
44. Oradell Borough	64,817		54,554	7,382	1,066,010		1,192,763
45. Palisades Park Boro	145,260		3,962	18,880	614,163		782,265
46. Paramus Borough	1,237,719	12,633	97,818		2,875,669	169,093	4,392,932
47. Park Ridge Borough	84,359		8,958	9,189	289,360		391,866
48. Ramsey Borough	232,052		57,815	11,221	1,151,195	18,344	1,470,627
49. Ridgefield Borough	218,106		78,037		6,417,771		6,713,914
50. Ridgefield Park Village	211,883		17,374	18,120	670,462		917,839
51. Ridgewood Village	256,346		116,871	22,180	1,593,656		1,989,053
52. River Edge Borough	82,811		43,602	13,077	830,632		970,122
53. River Vale Township	62,067		20,912	9,567	654,456		747,002
54. Rochelle Park Twp.	94,642		27,823	4,702	410,820		537,987
55. Rockleigh Borough	39,203				66,148		105,351
56. Rutherford Borough	157,260	6,552	71,605	25,485	977,814		1,238,716
57. Saddle Brook Twp.	362,887		43,802	14,613	1,136,639	65,966	1,623,907
58. Saddle River Borough	4,955		23,673		432,554		461,182
59. S. Hackensack Twp.	297,378		10,085		339,989		647,452
60. Teaneck Township	373,333		120,474	49,924	2,356,025		2,899,756
61. Tenafly Borough	146,394		50,317		1,082,199		1,278,910
62. Teterboro Borough	161,254		19,745		90,075		271,074
63. U. Saddle River Boro	92,976		1,049		876,839		970,864
64. Waldwick Borough	88,000		15,761	13,231	2,395,254		2,512,246
65. Wallington Borough	120,405		13,466	19,009	390,144		543,024
66. Washington Township	24,535		25,760	11,795	626,579		688,669
67. Westwood Borough	177,692	1,696	84,054	13,655	830,551		1,107,648
68. Woodcliff Lake Boro	47,801		19,386		508,335		575,522
69. Wood-Ridge Borough	403,495			9,397	471,314		884,206
70. Wyckoff Township	91,124		77,424	12,769	907,377		1,088,694
Totals	$15,294,320	$236,165	$3,393,511	$1,058,572	$69,892,749	$253,403	$90,128,720

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Township	$ 22,270	....	$ 3,404	....	$ 83,435	....	$ 109,109
2. Beverly City	23,660	....	3,805	$ 23,220	157,117	....	207,802
3. Bordentown City	77,709	....	6,304	11,735	267,133	....	362,881
4. Bordentown Township ..	125,573	....	6,974	12,853	561,088	....	706,488
5. Burlington City	131,447	....	3,674	....	6,628,559	....	6,763,680
6. Burlington Township	335,208	....	7,631	....	3,433,121	....	3,775,960
7. Chesterfield Township ..	35,732	....	1,530	....	280,932	....	318,194
8. Cinnaminson Twp.	285,662	....	25,002	....	1,501,444	....	1,812,108
9. Delanco Township	159,815	....	1,524	7,979	266,755	....	436,073
10. Delran Township	186,979	....	14,293	34,283	779,556	....	1,015,111
11. Eastampton Township ..	17,259	....	1,359	10,596	271,740	....	300,954
12. Edgewater Park Twp. ...	99,257	....	1,143	66,437	421,544	....	588,651
13. Evesham Township	100,223	$ 38,959	20,771	....	1,957,880	....	2,117,833
14. Fieldsboro Borough	65,648	....	....	....	34,244	....	99,892
15. Florence Township	415,379	....	5,215	48,719	595,322	....	1,064,635
16. Hainesport Township	54,573	....	2,244	6,002	261,628	....	324,447
17. Lumberton Township	90,982	....	8,497	....	877,442	....	976,921
18. Mansfield Township	30,529	....	3,409	....	336,273	....	370,211
19. Maple Shade Twp.	114,045	12,021	7,500	132,753	1,048,427	....	1,314,746
20. Medford Township	87,656	....	30,849	....	1,359,911	....	1,478,416
21. Medford Lakes Boro	6,493	....	18,136	10,497	224,432	....	259,558
22. Moorestown Township ..	469,750	11,234	40,307	17,192	1,220,399	....	1,758,882
23. Mount Holly Township ..	157,668	639	48,452	80,833	754,201	....	1,041,793
24. Mount Laurel Twp.	153,216	8,857	51,118	....	1,349,608	....	1,562,799
25. New Hanover Twp.	3,831	....	1,126	....	305,530	....	310,487

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	21,776	....	1,576	....	512,792	....	536,144
27. Palmyra Borough	51,528	....	9,599	44,133	317,339	....	422,599
28. Pemberton Borough	10,292	....	2,252	9,102	43,974	....	65,620
29. Pemberton Township	50,811	....	6,893	318,473	1,499,436	....	1,875,613
30. Riverside Township	177,823	5,229	3,608	....	510,083	....	696,743
31. Riverton Borough	15,292	....	12,608	6,550	165,600	....	200,050
32. Shamong Township	12,908	....	2,569	....	234,566	....	250,043
33. Southampton Twp.	40,674	....	21,608	....	780,980	....	843,262
34. Springfield Township	40,111	....	922	....	272,951	....	313,984
35. Tabernacle Township ...	14,853	....	5,138	....	323,360	....	343,351
36. Washington Township ..	23,295	....	....	....	42,035	....	65,330
37. Westampton Twp.	45,081	....	2,034	9,999	456,507	....	513,621
38. Willingboro Township ...	146,373	4,183	9,578	324,197	1,667,023	....	2,151,354
39. Woodland Township	6,643	....	....	7,360	89,567	....	103,570
40. Wrightstown Borough ...	17,947	....	426	27,704	66,122	....	112,199
Totals	$3,926,242	$81,122	$393,078	$1,210,617	$31,960,056	....	$37,571,115

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Borough	$ 149,537	....	$ 21,487	$ 58,585	$ 607,855	....	$ 837,464
2. Audubon Park	8,900	....	....	39,250	19,488	....	67,638
3. Barrington Borough	241,286	....	313	45,961	407,731	....	695,291
4. Bellmawr Borough	104,441	....	16,833	93,458	790,453	....	1,005,185
5. Berlin Borough	60,669	$ 8,086	18,631	14,066	387,707	....	489,159
6. Berlin Township	14,137	....	848	15,391	831,904	....	862,280
7. Brooklawn Borough	28,529	....	972	12,955	142,896	....	185,352
8. Camden City	3,052,370	....	102,573	1,587,992	6,303,714	....	11,046,649
9. Cherry Hill Township	1,206,985	55,524	182,565	....	5,022,759	$ 282,511	6,750,344
10. Chesilhurst Borough	5,740	....	....	17,992	92,206	....	115,938
11. Clementon Borough	37,522	2,084	870	53,222	233,453	....	327,151
12. Collingswood Borough .	115,852	1,925	53,326	105,218	680,617	....	956,938
13. Gibbsboro Borough	58,587	....	7,808	6,171	194,717	....	267,283
14. Gloucester City	392,858	3,055	14,878	120,555	1,715,484	....	2,246,830
15. Gloucester Township	156,115	....	33,405	379,072	2,641,171	....	3,209,763
16. Haddon Township	111,168	....	5,405	41,049	848,782	....	1,006,404
17. Haddonfield Borough ...	109,678	8,441	119,392	16,206	760,315	....	1,014,032
18. Haddon Heights Boro ...	45,423	4,930	22,383	42,302	595,523	....	710,561
19. Hi-Nella Borough	4,457	....	8,415	13,997	58,081	....	84,950
20. Lauren Springs Boro	10,871	....	480	13,405	154,188	....	178,944
21. Lawnside Borough	43,644	....	6,775	20,699	409,354	....	480,472
22. Lindenwold Borough	25,768	....	11,006	176,315	632,245	....	845,334
23. Magnolia Borough	34,776	....	5,391	38,337	291,777	....	370,281
24. Merchantville Borough .	29,519	....	48,163	20,709	323,534	....	421,925
25. Mt. Ephriam Borough ...	32,157	....	12,579	32,550	277,632	....	354,918

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
26. Oaklyn Borough	26,707	....	12,564	27,446	218,626	....	285,343
27. Pennsauken Township ..	1,142,006	14,874	50,981	78,830	3,934,217	887	5,221,795
28. Pine Hill Borough	9,757	....	304	90,943	485,708	....	586,712
29. Pine Valley	949	....	....	....	1,976	....	2,925
30. Runnemede Borough	69,972	....	12,513	29,963	589,651	....	702,099
31. Somerdale Borough	41,002	....	715	45,102	344,497	....	431,316
32. Stratford Borough	59,598	....	9,218	....	455,761	....	524,577
33. Tavistock Borough	2,316	....	....	....	1,121	....	3,437
34. Voorhees Township	150,478	....	29,514	....	1,185,309	....	1,365,301
35. Waterford Township	28,736	....	5,334	66,754	773,131	....	873,955
36. Winslow Township	197,908	....	15,117	....	3,561,334	....	3,774,359
37. Woodlynne Borough	9,410	....	565	28,007	95,373	....	133,355
Totals	$7,819,824	$98,919	$831,323	$3,332,502	$36,070,290	$283,398	$48,436,256

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Borough	$ 31,033	....	$ 3,629	....	$ 452,785	....	$ 487,447
2. Cape May City	108,826	....	17,422	$ 4,780	328,416	....	459,444
3. Cape May Point Boro ..	236	....	....	....	21,966	....	22,202
4. Dennis Township	16,927	....	857	....	605,765	....	623,549
5. Lower Township	149,040	....	34,142	34,382	928,119	....	1,145,683
6. Middle Township	96,299	....	28,743	25,050	2,915,114	....	3,065,206
7. North Wildwood City	98,179	$ 187	21,918	....	429,215	....	549,499
8. Ocean City	223,828	3,206	29,448	....	2,018,354	....	2,274,836
9. Sea Isle City	18,817	....	2,751	....	302,576	....	324,144
10. Stone Harbor Borough .	20,604	....	10,666	....	245,630	....	276,900
11. Upper Township	9,436	....	24,872	....	4,866,368	....	4,900,676
12. West Cape May Boro ...	4,804	....	1,007	1,907	84,246	....	91,964
13. West Wildwood Boro	2,567	....	....	....	44,613	....	47,180
14. Wildwood City	267,082	....	52,486	....	961,125	....	1,280,693
15. Wildwood Crest Boro ...	124,308	....	19,345	....	370,982	....	514,635
16. Woodbine Borough	24,099	....	684	34,129	76,257	....	135,169
Totals	$1,196,085	$3,393	$247,970	$100,248	$14,651,531	....	$16,199,227

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 579,481	$ 28	$ 2,410	$ 245,301	$ 981,039	....	$ 1,808,259
2. Commercial Township ..	39,468	....	175	....	290,219	....	329,862
3. Deerfield Township	26,042	....	19	....	198,236	....	224,297
4. Downe Township	33,870	....	....	....	160,627	....	194,497
5. Fairfield Township	20,645	....	20	....	220,733	....	241,398
6. Greenwich Township	19,910	....	6	....	47,097	....	67,013
7. Hopewell Township	36,495	....	374	....	175,018	....	211,887
8. Lawrence Township	29,219	....	....	6,380	147,364	....	182,963
9. Maurice River Twp.	59,276	....	....	29,050	366,556	....	454,882
10. Millville City	478,330	3	2,346	195,562	1,550,789	....	2,227,030
11. Shiloh Borough	4,598	....	8	....	17,365	....	21,971
12. Stow Creek Township ..	20,760	....	....	....	77,967	....	98,727
13. Upper Deerfield Twp. ...	109,659	....	484	....	1,092,922	....	1,203,065
14. Vineland City	867,623	9,534	53,904	168,957	2,372,951	....	3,472,969
Totals	$2,325,375	$9,565	$59,746	$645,250	$7,698,883	....	$10,738,819

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 910,854	....	$ 33,844	$132,202	$ 2,104,399	....	$ 3,231,299
2. Bloomfield Town	1,039,063	$ 1,584	100,924	215,063	2,379,861	....	3,736,495
3. Caldwell Borough	123,074	....	26,198	11,706	525,724	....	686,702
4. Cedar Grove Twp.	169,251	....	32,303	15,277	849,829	....	1,066,660
5. East Orange City	1,418,777	227	46,132	1,267,570	3,148,325	$ 161,990	6,043,021
6. Essex Fells Township	6,004	....	....	....	218,288	....	224,292
7. Fairfield Township	507,852	1,954	68,548	....	850,819	....	1,429,173
8. Glen Ridge Boro Twp.	42,030	....	27,364	10,297	322,278	....	401,969
9. Irvington Township	724,901	6	15,794	755,908	2,209,018	....	3,705,627
10. Livingston Township	406,901	13,988	43,026	....	2,340,183	463,163	3,267,261
11. Maplewood Township	296,572	148	62,871	35,784	1,279,084	....	1,674,459
12. Millburn Township	437,625	413	107,760	....	2,244,361	230,762	3,020,921
13. Montclair Township	393,966	....	122,548	50,939	2,179,485	....	2,746,938
14. Newark City	19,172,987	8,248	786,387	4,436,588	28,012,507	14,178,098	66,594,815
15. North Caldwell Twp.	26,802	....	2,147	6,371	408,444	....	443,764
16. Nutley Township	600,199	863	55,595	44,702	1,730,090	....	2,431,449
17. Orange City-Township	799,989	1,366	72,979	417,862	2,029,100	....	3,321,296
18. Roseland Borough	162,787	....	36,883	....	652,787	....	852,457
19. S. Orange Vlge. Twp.	164,009	325	75,425	23,062	1,134,201	....	1,397,022
20. Verona Township	174,455	....	25,752	16,777	782,284	....	999,268
21. West Caldwell Twp.	242,160	....	67,509	11,567	1,112,170	....	1,433,406
22. West Orange Twp.	686,421	12,112	125,158	60,531	3,349,917	....	4,234,139
Totals	$28,506,680	$41,234	$1,935,147	$7,562,206	$59,863,154	$15,034,013	$112,942,434

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Clayton Borough	$ 45,148	....	$ 2,088	$ 50,982	$ 371,177	....	$ 469,395
2. Depford Township	169,201	$ 726	22,804	155,536	1,520,009	....	1,868,276
3. East Greenwich Twp.	33,032	....	1,568	....	1,000,270	....	1,034,870
4. Elk Township	19,123	....	323	24,512	241,839	....	285,797
5. Franklin Township	56,009	....	7,502	43,552	1,086,638	....	1,193,701
6. Glassboro Borough	245,855	2,293	11,960	118,545	1,102,287	....	1,480,940
7. Greenwich Township	393,108	3,395	3,160	....	555,633	....	955,296
8. Harrison Township	38,490	....	15,842	9,388	276,049	....	339,769
9. Logan Township	66,548	....	....	....	394,156	....	460,704
10. Mantua Township	60,696	....	9,970	28,632	587,742	....	687,040
11. Monroe Township	126,176	....	8,903	173,764	3,330,883	....	3,639,726
12. National Park Boro	6,747	....	2,244	34,979	362,783	....	406,753
13. Newfield Borough	20,446	....	13,230	10,056	88,926	....	132,658
14. Paulsboro Borough	122,362	....	4,704	45,630	220,080	....	392,776
15. Pitman Borough	120,457	....	7,389	64,935	360,711	....	553,492
16. South Harrison Twp.	20,757	....	....	....	72,034	....	92,791
17. Swedesboro Borough ...	86,783	....	14,973	....	124,733	....	226,489
18. Washington Township ..	106,320	6,579	28,394	78,381	1,711,022	....	1,930,696
19. Wenonah Borough	3,976	....	402	11,280	112,157	....	127,815
20. West Deptford Twp.	407,630	3,694	8,552	33,144	1,091,436	....	1,544,456
21. Westville Borough	45,409	....	20,382	33,558	253,998	....	353,347
22. Woodbury City	161,160	1,982	13,140	64,418	782,037	....	1,022,737
23. Woodbury Hts. Boro	41,968	....	2,911	18,511	221,290	....	284,680
24. Woolwich Township	59,528	....	....	....	204,272	....	263,800
Totals	$2,456,932	$18,669	$200,441	$999,803	$16,072,162	....	$19,748,007

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Bayonne City	$ 2,816,890	$ 1,769	$ 14,203	$ 335,667	$ 3,198,795	....	$ 6,367,324
2. East Newark Borough	223,317	....	10,930	8,831	99,128	....	342,206
3. Guttenburg Town	104,817	....	16,919	10,912	203,911	....	336,559
4. Harrison Town	1,109,919	539	17,723	57,863	7,323,599	....	8,509,643
5. Hoboken City	1,963,236	....	49,321	288,337	1,400,867	....	3,701,761
6. Jersey City City	6,978,226	51,733	458,722	1,967,850	32,511,524	$ 16,072	41,984,127
7. Kearny Town	2,268,537	....	119,914	....	13,770,364	....	16,158,815
8. North Bergen Twp.	1,176,441	....	5,268	214,130	2,739,754	....	4,135,593
9. Secaucus Town	646,635	816	103,742	....	1,440,741	....	2,191,934
10. Union City City	1,163,791	3,909	107,947	562,737	1,623,521	....	3,461,905
11. Weehawken Township	504,136	....	12,779	67,568	441,831	....	1,026,314
12. West New York Town	963,046	183	90,116	382,184	1,187,368	....	2,622,897
Totals	$19,918,991	$58,949	$1,007,584	$3,896,079	$65,941,403	$16,072	$90,839,078

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Township	$ 45,779	....	....	....	$ 188,851	....	$ 234,630
2. Bethlehem Township	30,934	....	....	....	180,973	....	211,907
3. Bloomsbury Borough	13,544	....	$ 10,721	....	29,314	....	53,579
4. Califon Borough	13,530	....	9,092	$ 1,634	55,565	....	79,821
5. Clinton Town	42,364	....	53,525	1,911	81,831	....	179,631
6. Clinton Township	100,233	....	8,585	....	564,505	....	673,323
7. Delaware Township	72,078	....	7,444	....	241,198	....	320,720
8. East Amwell Township .	59,095	$ 1	6,572	....	189,368	....	255,036
9. Flemington Borough	108,091	4,164	82,703	5,274	223,939	....	424,171
10. Franklin Township	53,402	....	6,825	....	155,171	....	215,398
11. Frenchtown Borough	45,749	....	6,349	3,009	50,077	....	105,184
12. Glen Gardner Boro	6,240	....	8,536	1,983	43,692	....	60,451
13. Hampton Borough	7,717	....	....	10,623	39,877	....	58,217
14. High Bridge Borough ...	84,678	....	4,048	6,472	106,712	....	201,910
15. Holland Township	51,415	....	4,579	....	2,927,003	$ 9	2,983,006
16. Kingwood Township	53,838	....	5,606	....	177,382	....	236,826
17. Lambertville City	76,856	....	15,359	....	282,677	....	374,892
18. Lebanon Borough	11,313	....	8,357	....	57,504	....	77,174
19. Lebanon Township	48,263	....	6	....	2,517,888	....	2,566,157
20. Milford Borough	192,499	....	8,560	....	245,903	....	446,962
21. Raritan Township	318,031	....	128,532	10,625	1,241,629	....	1,698,817
22. Readington Township ...	109,472	....	28,229	....	1,034,164	....	1,171,865
23. Stockton Borough	5,690	....	1,770	1,014	35,923	....	44,397
24. Tewksbury Township	84,970	....	7,641	....	269,911	....	362,522
25. Union Township	49,485	....	6,282	....	163,248	....	219,015
26. West Amwell Twp.	30,142	....	....	....	892,078	....	922,220
Totals	$1,715,408	$4,165	$419,321	$42,545	$11,996,383	$9	$14,177,831

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 283,940	$ 2,836	$ 31,619	$ 39,292	$ 1,071,498	....	$ 1,429,185
2. Ewing Township	1,268,158	....	52,430	74,110	2,278,072	$ 1,402,565	5,075,335
3. Hamilton Township	977,727	8,749	40,149	189,156	16,714,743	....	17,930,524
4. Hightstown Borough	86,806	1,239	18,824	20,272	291,781	....	418,922
5. Hopewell Borough	32,916	....	13,360	2,932	108,496	....	157,704
6. Hopewell Township	277,737	....	10,755	....	1,184,664	....	1,473,156
7. Lawrence Township	596,204	10,406	58,210	24,671	2,436,894	2,060	3,128,445
8. Pennington Borough	22,639	....	13,202	....	139,304	....	175,145
9. Princeton Borough	190,926	....	194,629	13,024	760,116	....	1,158,695
10. Princeton Township	142,513	4,742	31,162	11,650	1,136,461	....	1,326,528
11. Trenton City	3,282,238	1,244	181,379	1,162,531	4,379,225	....	9,006,617
12. Washington Township ..	63,682	....	4,500	....	903,967	....	972,149
13. West Windsor Twp.	258,156	....	45,260	9,259	1,405,678	....	1,718,353
Totals	$7,483,543	$29,216	$695,479	$1,546,897	$32,810,899	$1,404,625	$43,970,759

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
1. Carteret Borough	$ 893,876	....	$ 1,541	$ 32,347	$ 1,275,185	....	$ 2,202,949
2. Cranbury Township	140,506	....	33,718	....	336,217	....	510,441
3. Dunellen Borough	213,462	....	11,327	10,085	345,645	....	580,519
4. East Brunswick Twp.	587,009	$ 2,332	108,011	48,511	2,766,816	....	3,512,679
5. Edison Township	1,328,231	22,187	217,800	....	15,314,669	....	16,882,887
6. Helmetta Borough	68,541	....	....	1,648	72,454	....	142,643
7. Highland Park Boro	133,207	....	10,113	55,350	567,056	....	765,726
8. Jamesburg Borough	36,796	....	34,861	24,135	226,919	....	322,711
9. Metuchen Borough	296,771	2,508	30,155	15,528	953,618	....	1,298,580
10. Middlesex Borough	259,445	....	1,724	19,120	1,076,639	....	1,356,928
11. Milltown Borough	98,343	....	2,833	....	199,702	....	300,878
12. Monroe Township	157,211	....	31,858	....	1,430,478	....	1,619,547
13. New Brunswick City	1,138,600	2,616	87,780	284,102	2,320,726	....	3,833,824
14. North Brunswick Twp.	1,104,157	5,807	7,347	....	2,469,659	....	3,586,970
15. Old Bridge Township	296,258	1,855	196,940	245,198	3,014,470	....	3,754,721
16. Perth Amboy City	1,672,439	3,487	25,301	172,848	1,741,427	....	3,615,502
17. Piscataway Township	829,027	5,133	21,656	51,412	3,466,362	....	4,373,590
18. Plainsboro Township	74,379	228	192,917	....	701,108	....	968,632
19. Sayreville Borough	1,449,162	....	87,984	....	9,998,508	....	11,535,654
20. South Amboy City	57,453	....	52,822	....	4,009,107	....	4,119,382
21. South Brunswick Twp.	607,979	....	23,663	....	3,864,883	....	4,496,525
22. South Plainfield Boro	583,461	1,444	33,150	19,017	1,855,271	....	2,492,343
23. South River Borough	126,011	....	22,519	60,852	317,988	....	527,370
24. Spotswood Borough	236,687	....	13,221	17,067	426,897	....	693,872
25. Woodbridge Township	2,407,549	85,624	264,418	112,159	18,965,167	....	21,834,917
Totals	$14,796,561	$133,221	$1,513,659	$1,169,379	$77,716,971	....	$95,329,791

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Township	$ 11,771	....	$ 582	$ 88,630	$ 665,126	....	$ 766,109
2. Allenhurst Borough	7,196	....	23,133	743	186,185	....	217,257
3. Allentown Borough	466,926	....	11,620	9,636	76,416	....	564,598
4. Asbury Park City	33,875	$ 3,361	50,035	155,850	916,623	....	1,159,744
5. Atlantic Highlands	13,967	....	3,221	8,266	234,665	....	260,119
6. Avon-By-the-Sea	57,040	....	13,079	2,352	134,059	....	206,530
7. Belmar Borough	37,155	....	15,649	9,073	318,457	....	380,334
8. Bradley Beach Boro	35,275	....	17,066	20,577	265,956	....	338,874
9. Brielle Borough	62,269	....	15,123	4,347	236,920	....	318,659
10. Colts Neck Township	7,825	....	11,690	....	1,143,473	....	1,162,988
11. Deal Borough	250,472	104	....	....	389,926	....	640,502
12. Eatontown Borough	20,624	....	34,260	21,371	803,151	....	879,406
13. Englishtown Borough	24,922	....	1,494	1,897	60,425	....	88,738
14. Fair Haven Borough	22,077	....	20,164	6,301	345,306	....	393,848
15. Farmingdale Borough ...	187,868	....	12,755	....	58,175	....	258,798
16. Freehold Borough	240,291	5,934	32,559	47,938	534,350	....	861,072
17. Freehold Township	180,214	....	67,016	....	3,768,140	....	4,015,370
18. Hazlet Township	27,389	....	....	49,734	982,547	....	1,059,670
19. Highlands Borough	411,621	....	....	21,572	186,267	....	619,460
20. Holmdel Township	240,647	....	37,218	....	960,975	....	1,238,840
21. Howell Township	14	....	98,514	....	5,410,163	....	5,508,691
22. Interlaken Borough	61,827	....	....	1,014	98,358	....	161,199
23. Keansburg Borough	100,635	....	2,485	91,597	345,101	....	539,818
24. Keyport Borough	47,269	....	11,553	44,762	362,540	....	466,124
25. Little Silver Borough	4,101	....	4,121	5,632	425,376	....	439,230
26. Loch Arbour Village	245,226	....	....	339	22,731	....	268,296
27. Long Branch City	110,137	....	48,828	146,852	1,658,540	....	1,964,357
28. Manalapan Township	44,154	....	34,799	40,279	1,921,592	....	2,040,824
29. Manasquan Borough	97,438	177	33,888	5,045	329,701	....	466,249
30. Marlboro Township	50,303	8	22,702	....	1,359,655	....	1,432,668

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Public Utility Tax		Insurance Tax	
				Local Assistance Fund	Gross Receipts & Franchise		
31. Matawan Borough	223,552	....	24,210	41,675	1,068,790	....	1,358,227
32. Middletown Township ...	269,326	1,675	16,782	101,028	4,332,379	....	4,271,190
33. Millstone Township	45,521	....	5,995	....	391,658	....	443,174
34. Monmouth Bch. Boro ...	7,947	5,705	2,583	3,554	253,730	....	273,519
35. Neptune Township	286,123	....	68,969	143,810	2,169,316	....	2,668,218
36. Neptune City Borough ..	70,462	....	20,790	28,826	284,867	....	404,945
37. Ocean Township	152,846	....	18,362	33,238	1,520,103	....	1,724,549
38. Oceanport Borough	80,208	....	7,430	8,311	374,141	....	470,090
39. Red Bank Borough	327,193	5,748	57,029	17,782	1,617,826	$ 39,576	2,065,154
40. Roosevelt Borough	4,604	....	....	1,966	54,364	....	60,934
41. Rumson Borough	28,282	....	16,888	....	574,898	....	620,068
42. Sea Bright Borough	34,872	....	10,028	1,500	127,582	....	173,982
43. Sea Girt Borough	9,699	....	2,583	....	142,766	....	155,048
44. Shrewsbury Borough	88,330	....	98,664	2,620	260,096	....	449,710
45. Shrewsbury Township ..	749	....	734	10,594	31,952	....	44,029
46. South Belmar Boro	9,068	....	2,267	2,270	79,695	....	93,300
47. Spring Lake Borough ...	26,137	....	9,667	....	273,417	....	309,221
48. Spring Lake Hts. Boro .	27,561	....	13,165	6,873	319,080	....	366,679
49. Tinton Falls Borough	178,046	....	1,494	14,784	806,805	....	1,001,129
50. Union Beach Borough ..	86,820	....	....	36,499	343,692	....	467,011
51. Upper Freehold Twp. ...	61,730	....	2,725	....	275,311	....	339,766
52. Wall Township	199,122	....	40,766	....	2,899,703	....	3,139,591
53. W. Long Branch Boro ..	125,631	1,866	4,463	11,446	512,027	....	655,433
Totals	$5,444,365	$24,578	$1,049,148	$1,250,583	$42,915,097	$39,576	$50,723,347

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 324,739	....	$ 27,586	$ 10,829	$ 463,299	....	$ 826,453
2. Boonton Township	45,277	$ 226	18,089	....	166,962	....	230,554
3. Butler Borough	173,768	....	21,190	9,354	965,235	....	1,169,547
4. Chatham Borough	120,077	....	88,109	6,944	494,528	....	709,658
5. Chatham Township	32,064	....	26,573	....	761,431	....	820,060
6. Chester Borough	34,838	....	21,611	....	108,388	....	164,837
7. Chester Township	49,410	....	....	4,339	779,962	....	833,711
8. Denville Township	226,250	1,582	46,012	13,547	1,242,343	....	1,529,734
9. Dover Town	299,009	1,244	56,505	57,983	562,209	....	976,950
10. East Hanover Twp.	279,512	....	31,671	....	2,334,469	$ 2,729	2,648,381
11. Florham Park Borough	229,768	68,245	44,942	....	840,268	....	1,183,223
12. Hanover Township	906,912	22,320	38,210	....	1,341,297	....	2,308,739
13. Harding Township	18,701	....	10,715	....	407,464	....	436,880
14. Jefferson Township	63,153	....	29,946	24,350	1,803,069	....	1,920,518
15. Kinnelon Borough	32,556	....	21,581	6,487	385,350	....	445,974
16. Lincoln Park Borough	87,068	....	36,765	13,472	462,471	....	599,776
17. Madison Borough	169,544	1,187	44,728	13,864	551,590	....	780,913
18. Mendham Borough	47,002	....	3,267	....	364,835	....	415,104
19. Mendham Township	14,448	....	3,879	....	398,112	....	416,439
20. Mine Hill Township	57,790	....	3,628	5,182	162,531	....	229,131

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Township	184,356	....	25,482	....	1,525,850	....	1,735,688
22. Morris Township	441,264	....	84,811	....	1,648,174	1,632,187	3,806,436
23. Morris Plains Borough .	244,214	27	15,352	....	486,964	....	746,557
24. Morristown Town	510,829	4,736	320,585	14,626	2,196,618	....	3,047,394
25. Mountain Lakes Boro ...	35,963	....	10,510	....	359,354	....	405,827
26. Mount Arlington Boro ...	18,031	....	6,609	16,672	184,002	....	225,314
27. Mount Olive Township ..	89,290	....	28,297	26,974	1,130,510	....	1,275,071
28. Netcong Borough	51,878	....	8,008	5,860	239,300	....	305,046
29. Par-Troy Hills Twp.	487,670	25,387	135,570	....	2,300,518	2,682,669	5,631,814
30. Passaic Township	107,171	....	8,193	6,451	1,292,553	....	1,414,368
31. Pequannock Township .	125,831	368	18,573	15,499	759,206	....	919,477
32. Randolph Township	197,440	....	48,414	20,005	1,138,355	....	1,404,214
33. Riverdale Borough	78,425	....	3,727	2,336	270,703	....	355,191
34. Rockaway Borough	182,949	....	22,429	8,210	300,419	....	514,007
35. Rockaway Township	287,109	....	3,727	18,928	804,807	....	1,114,571
36. Roxbury Township	388,507	824	36,531	22,499	1,213,005	....	1,661,366
37. Victory Gardens Boro ...	4,352	....	3,628	2,795	22,102	....	32,877
38. Washington Township ..	107,998	....	12,314	15,129	821,181	....	956,622
39. Wharton Borough	113,062	....	6,918	8,080	277,069	....	405,129
Totals	$6,868,224	$126,146	$1,374,685	$350,415	$31,566,503	$4,317,585	$44,603,558

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Township	$ 14,786	....	$ 15,923	$ 56,421	$ 512,302	....	$ 599,432
2. Barnegat Light Boro	5,979	....	4,644	....	75,204	....	85,827
3. Bay Head Borough	8,388	....	13,470	....	141,607	....	163,465
4. Beach Haven Borough	25,667	....	16,445	....	214,559	....	256,671
5. Beachwood Borough	10,926	....	....	50,192	336,001	....	397,119
6. Berkeley Township	94,592	....	56,310	48,972	2,929,377	....	3,129,251
7. Brick Township	199,357	$ 5,903	132,267	91,194	3,022,163	....	3,450,884
8. Dover Township	714,101	885	344,807	94,390	5,290,687	....	6,444,870
9. Eagleswood Township	4,649	....	3,969	....	145,384	....	154,002
10. Harvey Cedars Boro	2,974	....	12,787	....	97,794	....	113,555
11. Island Heights Boro	5,715	....	405	2,361	86,713	....	95,194
12. Jackson Township	128,909	....	39,662	149,110	1,639,071	....	1,956,752
13. Lacey Township	40,864	....	46,706	....	8,575,058	....	8,662,628
14. Lakehurst Borough	9,725	....	35,943	32,874	119,359	....	197,901
15. Lakewood Township	247,480	....	36,745	213,016	2,230,798	....	2,728,039
16. Lavallette Borough	10,780	....	19,301	....	144,390	....	174,471
17. Little Egg Harbor Twp.	23,648	....	11,516	16,546	716,805	....	768,515
18. Long Beach Township	26,800	....	763	....	739,551	....	767,114
19. Manchester Township	39,041	....	78,123	164,953	1,585,461	....	1,867,578
20. Mantoloking Borough	1,129	....	....	....	107,978	....	109,107
21. Ocean Township	12,629	1,809	10,739	4,981	491,516		521,674
22. Ocean Gate Borough	2,976	....	....	6,225	99,268	....	108,469
23. Pine Beach Borough	3,012	....	2,088	3,027	119,299	....	127,426
24. Plumsted Township	20,169	....	3,869	....	199,577	....	223,635
25. Pt. Pleasant Borough	75,688	....	64,435	26,502	851,861	....	1,018,486
26. Pt. Pleasant Bch. Boro	102,743	....	66,401	....	471,589	....	640,733
27. Seaside Heights Boro	47,689	....	12,257	....	131,925	....	191,871
28. Seaside Park Borough	19,667	....	11,265	....	195,157	....	226,089
29. Ship Bottom Borough	23,692	....	45,102	....	231,045	....	299,839
30. S. Toms River Boro	19,093	....	1,369	35,004	176,156	....	231,622
31. Stafford Township	32,873	30	31,310	14,254	2,254,366	....	2,332,833
32. Surf City Borough	10,952	....	3,533	....	165,081	....	179,566
33. Tuckerton Borough	17,108	....	13,773	4,973	202,200	....	238,054
Totals	$2,003,801	$8,627	$1,135,947	$1,014,995	$34,299,302	....	$38,462,672

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Borough	$ 66,232	....	$ 18,685	$ 35,170	$ 307,296	....	$ 427,383
2. Clifton City	3,161,018	$ 16,813	354,313	101,650	6,081,122	....	9,714,916
3. Haledon Borough	76,348	....	18,855	32,353	437,420	....	564,976
4. Hawthorne Borough	278,340	....	25,089	25,962	1,119,942	....	1,449,333
5. Little Falls Township	218,459	....	59,627	15,951	946,889	....	1,240,926
6. North Haledon Boro	40,458	....	15,887	12,258	426,966	....	495,569
7. Passaic City	2,280,207	....	260,801	562,810	2,288,982	$ 333	5,393,133
8. Paterson City	2,698,544	1,384	201,232	1,704,297	5,572,964	....	10,178,421
9. Pompton Lakes Boro	268,451	....	18,601	17,551	588,841	....	893,444
10. Prospect Park Boro	52,736	....	17,596	32,953	166,800	....	270,085
11. Ringwood Borough	20,146	....	9,332	20,640	799,826	....	849,944
12. Totowa Borough	275,537	12,820	61,588	....	1,109,367	....	1,459,312
13. Wanaque Borough	114,261	....	16,656	47,579	469,309	....	647,805
14. Wayne Township	862,875	54,477	216,447	54,768	3,162,561	....	4,351,128
15. West Milford Twp.	126,111	....	32,567	40,374	1,498,377	....	1,697,429
16. West Paterson Boro	217,274	....	125,484	16,553	473,862	....	833,173
Totals	$10,756,997	$85,494	$1,452,760	$2,720,869	$25,450,524	$333	$40,466,977

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Township	$ 29,018	....	$ 10,000	$ 26,124	$ 245,451	....	$ 310,593
2. Carneys Point Twp.	276,992	....	2,989	4,069	507,488	....	791,538
3. Elmer Borough	17,679	....	48,436	....	67,904	....	134,019
4. Elsinboro Township	8,729	....	....	....	77,916	....	86,645
5. Lower Alloways Creek	14,891	....	....	....	6,637,067	....	6,651,958
6. Mannington Township	94,583	....	818	....	202,731	....	298,132
7. Oldmans Township	42,074	....	1,126	....	144,272	....	187,472
8. Penns Grove Borough	64,364	$ 4,156	8,899	76,395	244,732	....	398,546
9. Pennsville Township	1,951,243	2,175	11,922	....	3,470,892	....	5,436,232
10. Pilesgrove Township	45,058	....	3,846	....	410,240	....	459,144
11. Pittsgrove Township	49,139	....	595	....	405,799	....	455,533
12. Quinton Township	30,754	....	....	....	192,846	....	223,600
13. Salem City	237,465	216	3,410	77,974	476,624	....	795,689
14. Upper Pittsgrove Twp.	52,124	....	8,948	....	329,804	....	390,876
15. Woodstown Borough	21,687	....	60,423	9,365	132,900	....	224,375
Totals	$2,935,797	$6,547	$161,412	$193,927	$13,546,666	....	$16,844,349

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminster Township ...	$ 59,577	....	$ 14,445	....	$ 416,946	....	$490,968
2. Bernards Township	127,450	....	10,894	....	1,269,673	....	1,408,017
3. Bernardsville Borough ..	84,377	....	24,049	....	578,453	....	686,879
4. Bound Brook Borough .	94,516	$ 831	29,949	$ 38,658	545,499	....	709,453
5. Branchburg Township ..	105,478	....	26,041	....	2,100,885	....	2,232,404
6. Bridgewater Township ..	2,083,809	....	94,146	....	3,039,318	....	5,217,273
7. Far Hills Borough	10,591	75	23	....	49,905	....	60,594
8. Franklin Township	283,131	138	10,952	47,388	2,996,915	....	3,338,524
9. Green Brook Twp.	75,136	....	9,598	....	530,743	....	615,477
10. Hillsborough Township .	202,536	....	25,235	....	2,095,303	....	2,323,074
11. Manville Borough	608,076	....	41,548	45,727	498,960	....	1,194,311
12. Millstone Borough	2,412	....	219	....	50,346	....	52,977
13. Montgomery Township .	124,742	....	6,491	....	963,113	....	1,094,346
14. North Plainfield Boro	142,671	....	33,110	79,412	891,054	....	1,146,247
15. Peapack-Gladstone	28,649	....	105	....	188,207	....	216,961
16. Raritan Borough	248,034	....	13,715	6,467	397,057	....	665,273
17. Rocky Hill Borough	26,014	....	30,373	....	56,581	....	112,968
18. Somerville Borough	252,385	9,912	134,904	17,956	1,030,780	....	1,445,937
19. S. Bound Brook Boro ..	77,440	....	9,583	21,204	232,823	....	341,050
20. Warren Township	130,156	....	23,412	....	961,569	....	1,115,137
21. Watchung Borough	229,597	....	32,776	....	583,902	....	846,275
Totals	$4,996,777	$10,956	$571,568	$256,812	$19,478,032	....	$25,314,145

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Borough	$ 12,634	....	$ 11,720	....	$ 66,734	....	$ 91,088
2. Andover Township	62,434	....	3,727	$ 7,955	257,535	....	331,651
3. Branchville Borough	32,684	$ 7,094	31,665	....	38,830	$ 735,303	835,576
4. Byram Township	31,667	....	8,905	12,535	330,865	....	383,972
5. Frankford Township	61,590	....	10,173	7,629	323,099	....	402,491
6. Franklin Borough	68,316	....	16,153	21,549	516,040	....	622,058
7. Fredon Township	35,776	....	2,178	....	139,891	....	177,845
8. Green Township	25,218	....	....	....	110,219	....	135,437
9. Hamburg Borough	38,493	....	1,898	3,377	92,676	....	136,444
10. Hampton Township	46,064	....	6,226	6,973	228,319	....	287,582
11. Hardyston Township	43,947	....	2,003	7,216	287,286	....	340,452
12. Hopatcong Borough	21,248	....	14,174	63,290	455,832	....	554,544
13. Lafayette Township	43,295	....	5,095	....	79,668	....	128,058
14. Montague Township	12,412	....	3,744	....	196,838	....	212,994
15. Newton Town	246,691	1,033	130,637	17,314	435,290	....	830,965
16. Ogdensburg Borough ...	68,394	....	3,520	11,526	63,959	....	147,399
17. Sandyston Township	14,603	....	....	....	124,756	....	139,359
18. Sparta Township	122,245	....	48,940	16,784	738,321	....	926,290
19. Stanhope Borough	40,217	....	3,136	15,887	104,801	....	164,041
20. Stillwater Township	21,578	....	6,829	8,122	198,830	....	235,359
21. Sussex Borough	38,013	....	5,026	19,704	101,359	....	164,102
22. Vernon Township	112,514	....	24,422	28,869	1,291,759	....	1,457,564
23. Walpack Township	2,851	....	....	....	58,193	....	61,044
24. Wantage Township	99,519	....	22,723	....	413,509	....	535,751
Totals	$1,302,403	$8,127	$362,894	$248,730	$6,644,609	$735,303	$9,302,066

Difference in Totals Due to Rounding

APPENDIX 3

REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 745,522	....	$ 24,498	....	$ 896,119	....	$ 1,666,139
2. Clark Township	560,244	$ 5,185	54,924	$ 19,644	1,124,098	....	1,764,095
3. Cranford Township	385,464	429	17,429	30,768	2,504,099	$ 3,824	2,942,013
4. Elizabeth City	2,867,349	4,286	249,122	820,256	12,929,596	100,250	16,970,859
5. Fanwood Borough	40,123	....	20,651	11,087	686,599	....	758,460
6. Garwood Borough	232,744	....	1,494	6,649	293,386	....	534,273
7. Hillside Township	974,390	....	19,776	106,661	1,617,619	....	2,718,446
8. Kenilworth Borough	451,695	....	8,126	8,723	748,553	....	1,217,097
9. Linden City	2,739,156	1,597	5,899	....	16,642,648	....	19,389,300
10. Mountainside Borough .	253,331	....	21,314	5,499	688,029	....	968,173
11. New Providence Boro ..	215,949	7,792	29,478	12,030	1,021,084	....	1,286,333
12. Plainfield City	836,729	1,866	80,737	338,284	2,455,424	....	3,713,040
13. Rahway City	832,774	2,217	8,960	115,550	1,580,233	....	2,539,734
14. Roselle Borough	216,995	....	17,173	119,140	1,137,427	....	1,490,735
15. Roselle Park Borough ..	115,096	....	7,034	61,702	598,908	....	782,740
16. Scotch Plains Twp.	134,130	....	4,734	27,133	1,747,024	....	1,913,021
17. Springfield Township	450,546	11,523	46,076	12,971	1,289,700	....	1,810,816
18. Summit City	429,230	....	176,994	16,048	2,507,067	....	3,129,339
19. Union Township	1,419,562	2,002	35,147	64,903	4,085,955	13,346	5,620,915
20. Westfield Town	338,766	1,706	67,267	32,719	2,389,401	....	2,829,859
21. Winfield Township	4,649	....	....	61,484	43,130	....	109,263
Totals	$14,244,444	$38,603	$896,833	$1,871,251	$56,986,099	$117,420	$74,154,650

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utility Tax			
	Personal Property Tax Replacement	Financial Business Tax	Banking Corporations	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Township	$ 39,597	....	$ 13,208	....	$ 225,307	....	$ 278,112
2. Alpha Borough	32,495	....	310	$ 6,182	131,445	....	170,432
3. Belvidere Town	98,083	....	21,732	4,944	380,472	....	– 505,231
4. Blairstown Township	31,835	....	26,400	....	2,896,424	....	2,954,659
5. Franklin Township	67,478	....	3,532	....	183,461	....	254,469
6. Frelinghuysen Twp.	32,251	....	3,977	....	110,902	....	147,130
7. Greenwich Township	29,662	....	114	....	154,838	....	184,614
8. Hackettstown Town	211,689	$ 1,125	38,885	16,558	415,454	....	683,711
9. Hardwick Township	8,735	....	....	....	77,831	....	86,566
10. Harmony Township	60,062	....	3,924	....	114,144	....	178,130
11. Hope Township	20,176	....	19,741	....	120,090	....	160,007
12. Independence Twp.	29,052	....	3,990	....	122,681	....	155,723
13. Knowlton Township	35,546	....	....	....	160,252	....	195,798
14. Liberty Township	12,509	....	....	....	98,579	....	111,088
15. Lopatcong Township	73,631	....	543	8,245	568,964	....	651,383
16. Mansfield Township	48,309	....	3,407	....	591,232	....	642,948
17. Oxford Township	36,663	....	7,818	3,851	81,310	....	129,642
18. Pahaquarry Township ...	450	....	....	150	15,846	....	16,446
19. Phillipsburg Town	484,959	913	22,986	111,897	756,759	....	1,377,514
20. Pohatcong Township	55,287	....	23,559	7,607	202,433	....	288,886
21. Washington Borough	121,519	....	64,299	37,525	343,706	....	567,049
22. Washington Township ..	63,024	....	3,429	....	282,231	....	348,684
23. White Township	65,819	....	....	....	187,486	....	253,305
Totals	$1,658,829	$2,038	$261,854	$196,959	$8,221,847	....	$10,341,527

Difference In Totals Due to Rounding

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTION—1988

COUNTIES	HOMESTEAD REBATE		Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Atlantic	42,985	$ 8,254,662	$ 1,205,702	$ 1,490,518	$ 558,670	$ 11,509,552
Bergen	189,172	35,810,721	6,062,690	4,739,241	2,717,050	49,329,702
Burlington	87,012	16,597,156	2,266,437	1,721,682	1,256,036	21,841,311
Camden	109,928	22,377,994	3,277,542	3,499,477	1,422,700	30,577,713
Cape May	21,574	4,155,062	401,856	930,774	348,150	5,835,842
Cumberland	26,818	5,334,544	875,002	1,204,881	329,700	7,744,127
Essex	109,978	22,529,736	6,234,664	2,717,343	1,256,200	32,737,943
Gloucester	50,609	9,842,412	1,249,184	1,398,737	683,050	13,173,383
Hudson	53,014	11,098,627	4,086,579	2,115,727	643,350	17,944,282
Hunterdon	25,484	4,697,703	476,079	415,714	279,050	5,868,546
Mercer	68,858	13,648,220	2,146,332	1,996,243	880,200	18,670,995
Middlesex	141,806	26,519,019	4,128,241	3,622,973	2,017,450	36,387,683
Monmouth	122,983	23,385,107	3,250,643	2,092,786	1,471,450	30,199,986
Morris	99,811	18,084,125	2,741,498	1,360,624	1,167,600	23,353,847
Ocean	119,687	23,774,411	1,779,383	4,546,213	1,756,487	31,856,494
Passaic	77,007	15,150,465	3,176,387	2,544,422	984,150	21,855,424
Salem	14,572	2,774,714	429,765	506,575	207,000	3,918,054
Somerset	56,415	10,439,396	1,397,597	906,095	639,250	13,382,338
Sussex	31,390	5,964,489	589,132	571,058	352,344	7,477,023
Union	104,305	20,317,964	3,711,251	2,988,223	1,436,050	28,453,488
Warren	20,542	3,967,131	505,036	667,124	274,600	5,413,891
Totals	1,573,950	$304,823,657	$49,991,000	$42,036,430	$20,680,537	$417,531,624

Difference in totals due to rounding

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses In Certain Cases.

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTION—1988

ATLANTIC COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Absecon City	2,038	$ 391,057	$ 44,797	$ 43,825	$ 31,650	$ 511,329
Atlantic City	3,539	685,706	274,915	258,871	55,700	1,275,192
Brigantine City	1,983	376,881	49,988	72,149	33,750	532,768
Buena Borough	946	186,907	23,393	50,539	10,600	271,439
Buena Vista Township	1,571	285,286	32,494	53,898	11,800	383,478
Corbin City	98	17,824	1,753	4,939	1,150	25,666
Egg Harbor City	967	202,973	30,134	53,617	17,300	304,024
Egg Harbor Township	4,661	833,952	85,481	74,621	47,200	1,041,254
Estell Manor City	311	56,241	3,910	9,129	3,700	72,980
Folsom Borough	495	93,189	13,651	13,000	3,950	123,790
Galloway Township	3,865	725,300	66,032	91,500	38,450	921,282
Hamilton Township	2,984	565,112	52,313	100,077	32,070	749,572
Hammonton Town	2,840	563,537	83,661	138,163	34,650	820,011
Linwood City	1,827	356,228	43,415	30,547	26,600	456,790
Longport Borough	446	86,229	8,090	15,172	8,900	118,391
Margate City	2,610	504,569	70,246	67,429	42,400	684,644
Mullica Township	1,320	255,547	24,236	37,014	15,000	331,797
Northfield City	2,250	440,296	60,133	51,954	39,050	591,433
Pleasantville City	2,764	568,393	95,829	128,324	35,200	827,746
Port Republic City	266	51,230	4,382	7,500	4,000	67,112
Somers Point City	2,355	458,234	59,999	76,277	31,100	625,610
Ventnor City	2,472	476,506	69,673	94,788	30,550	671,517
Weymouth Township	377	73,468	7,180	17,187	3,900	101,735
Totals	42,985	$8,254,665	$1,205,705	$1,490,520	$558,670	$11,509,560

Difference in totals due to rounding

BERGEN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Allendale Borough	1,552	$ 285,826	$ 43,212	$ 8,927	$ 17,400	$ 355,365
Alpine Borough	426	72,410	9,438	2,250	3,350	87,448
Bergenfield Borough	5,875	1,158,781	196,883	121,364	90,500	1,567,528
Bogota Borough	1,716	337,872	61,212	58,181	27,250	484,515
Carlstadt Borough	1,188	217,027	46,179	61,209	21,300	345,715
Cliffside Park Borough	3,841	725,884	131,087	124,525	44,400	1,025,896
Closter Borough	2,110	399,533	58,718	38,250	32,700	529,201
Cresskill Borough	2,069	392,585	55,785	44,500	32,250	528,120
Demarest Borough	1,310	245,690	34,988	14,958	17,700	313,336
Dumont Borough	4,326	849,519	137,828	99,770	70,550	1,157,667
Elmwood Park Borough	3,950	755,762	58,886	218,910	61,700	1,095,258
East Rutherford Borough	1,305	228,818	34,651	66,000	20,600	350,069
Edgewater Borough	803	143,865	140,997	20,250	8,300	313,412
Emerson Borough	1,942	368,486	57,471	42,088	32,400	500,445
Englewood City	4,216	833,923	163,547	74,792	39,900	1,112,162
Englewood Cliffs Borough	1,423	250,232	40,044	12,750	17,150	320,176
Fairlawn Borough	8,871	1,703,439	254,387	293,576	145,850	2,397,252
Fairview Borough	1,461	290,572	72,841	131,932	23,350	518,695
Fort Lee Borough	6,902	1,278,693	210,[illegible]34	119,838	37,550	1,646,615
Franklin Lakes Borough	2,462	431,473	53,493	12,250	28,450	525,666
Garfield City	4,162	835,977	211,546	320,799	58,150	1,426,472
Glen Rock Borough	3,369	642,636	87,975	32,194	45,900	808,705
Hackensack City	4,770	934,106	247,949	165,927	45,600	1,393,582
Harrington Park Borough	1,259	235,930	33,539	9,500	15,950	294,919
Hasbrouck Hgts. Borough	2,853	544,141	91,548	75,265	48,500	759,454
Haworth Borough	982	184,259	25,415	7,000	13,000	229,674
Hillsdale Borough	2,809	533,307	81,032	66,573	44,250	725,162
Hohokus Borough	1,150	212,525	29,494	3,165	16,700	261,884
Leonia Borough	1,865	355,892	60,032	24,744	22,900	463,568
Little Ferry Borough	1,737	326,570	64,886	59,000	25,950	476,406
Lodi Borough	3,422	682,439	177,030	258,382	61,400	1,179,251
Lyndhurst Township	4,346	825,648	154,985	173,063	73,600	1,227,296
Mahwah Township	3,412	607,895	81,099	46,188	40,650	775,832
Maywood Park Borough	2,383	448,411	74,594	64,750	39,350	627,105
Midland Park Borough	1,783	337,210	55,954	38,332	27,100	458,596
Montvale Borough	1,777	314,471	51,639	10,790	23,850	400,750
Moonachie Borough	474	84,655	20,561	25,250	8,900	139,366
New Milford Borough	3,721	712,186	129,975	96,847	65,650	1,004,658
North Arlington Borough	3,211	613,209	122,458	144,379	50,950	930,996

BERGEN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Northvale Borough	1,193	224,971	36,404	34,977	18,050	314,402
Norwood Borough	1,143	208,630	30,673	24,000	15,800	279,103
Oakland Borough	3,435	635,854	102,065	29,193	48,700	815,812
Old Tappan Borough	1,087	193,540	27,640	7,750	13,550	242,480
Oradell Borough	2,360	440,657	59,763	26,500	35,550	562,470
Palisades Park Borough	1,857	356,659	91,077	77,894	25,250	550,880
Paramus Borough	6,569	1,193,457	194,760	133,938	123,450	1,645,605
Park Ridge Borough	2,104	395,334	61,684	26,750	31,250	515,018
Ramsey Borough	3,367	622,595	88,043	30,780	40,550	781,968
Ridgefield Borough	1,961	356,802	....	70,000	30,400	457,202
Ridgefield Park Village	2,382	457,274	94,751	64,456	37,150	653,631
Ridgewood Township	6,092	1,165,937	185,335	48,665	71,850	1,471,787
River Edge Borough	2,810	542,863	85,549	52,395	51,350	732,157
River Vale Township	2,582	475,043	61,751	31,577	36,800	605,171
Rochelle Park Township	1,521	285,113	42,808	63,000	26,800	417,721
Rockleigh Borough	46	7,844	....	1,500	700	10,044
Rutherford Borough	4,173	814,003	139,244	109,353	62,300	1,124,900
Saddle Brook Township	3,480	651,609	110,323	133,166	67,300	962,398
Saddle River Borough	760	133,329	16,550	1,750	8,350	159,979
South Hackensack Township	424	80,611	16,550	28,500	7,200	132,861
Teaneck Township	9,512	1,867,273	285,027	149,488	120,250	2,422,038
Tenafly Borough	3,433	654,395	97,144	33,149	45,600	830,288
Teterboro Borough	....	....	....	....	....	....
U. Saddle River Borough	2,045	365,227	55,044	10,735	25,550	456,556
Waldwick Borough	2,793	524,033	86,155	39,305	48,600	698,093
Wallington Borough	1,764	344,937	73,583	121,972	28,700	569,192
Washington Township	2,746	504,874	73,448	27,937	44,050	650,309
Westwood Borough	2,410	449,046	77,021	44,637	35,100	605,804
Woodcliff Lakes Borough	1,447	264,483	37,988	9,750	17,250	329,471
Wood-Ridge Borough	2,093	394,345	57,167	70,153	32,300	553,965
Wyckoff Township	4,350	798,128	111,233	47,502	63,300	1,020,163
Totals	189,172	$35,810,723	$6,602,672	$4,739,240	$2,717,050	$49,869,685

Difference in totals due to rounding

BURLINGTON COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bass River Township	348	$ 67,917	$ 6,168	$ 14,500	$ 5,100	$ 93,685
Beverly City	621	127,061	22,112	25,500	8,550	183,223
Bordentown City	894	178,165	30,741	29,377	10,650	248 933
Bordentown Township	1,763	347,213	52,886	41,332	31,450	472,881
Burlington City	2,310	435,324	77,998	131,199	34,850	679,371
Burlington Township	2,325	440,182	84,268	41,952	40,850	607,252
Chesterfield Township	623	116,680	21,842	11,616	9,450	159,588
Cinnaminson Township	4,287	822,986	118,413	62,064	71,800	1,075,263
Delanco Township	952	186,792	28,348	34,473	17,100	266,713
Delran Township	3,271	622,155	79,313	61,209	50,600	813,277
Eastampton Township	771	147,499	19,752	8,815	11,650	187,716
Edgewater Park Twsp	1,930	374,605	58,246	32,832	28,300	493,983
Evesham Township	7,794	1,400,792	124,170	59,397	72,700	1,657,059
Fieldsboro Borough	143	28,598	4,180	3,406	1,900	38,084
Florence Township	2,737	530,848	60,066	124,037	41,000	755,951
Hainesport Township	878	173,611	20,089	32,783	14,400	240,883
Lumberton Township	1,046	199,994	31,381	14,831	15,900	262,106
Mansfield Township	1,012	193,370	18,337	25,988	18,700	256,395
Maple Shade Township	3,978	793,829	124,143	190,757	65,950	1,174,679
Medford Township	4,844	892,502	67,819	34,551	55,670	1,050,542
Medford Lakes Borough	1,327	251,851	33,741	15,572	16,300	317,464
Moorestown Township	4,190	806,243	106,986	77,415	56,200	1,046,844
Mount Holly Township	2,273	467,180	89,256	59,065	38,300	653,801
Mount Laurel Township	7,274	1,335,573	100,461	67,771	81,250	1,585,055
New Hanover Township	144	26,210	89,829	2,000	2,250	120,289
North Hanover Township	546	95,221	59,021	7,352	9,350	170,944
Palmyra Borough	1,872	372,746	48,639	62,500	27,250	511,135
Pemberton Borough	204	39,712	9,876	4,000	2,500	56,088
Pemberton Township	5,670	1,062,281	148,827	77,588	113,055	1,401,751
Riverside Township	1,915	373,864	58,751	105,774	28,950	567,339
Riverton Borough	763	148,960	23,022	16,200	11,300	199,482
Shamong Township	1,267	234,781	11,258	9,000	11,200	266,239
Southampton Township	3,303	660,741	42,741	125,250	56,210	884,942
Springfield Township	656	122,821	16,651	12,750	9,650	161,872
Tabernacle Township	1,707	309,538	17,022	14,250	18,550	359,360
Washington Township	178	35,418	4,652	8,250	3,150	51,470
Westhampton Township	1,617	306,795	18,910	9,223	21,750	356,678
Willingboro Township	9,249	1,803,970	309,903	58,664	137,500	2,310,037
Woodland Township	256	48,693	14,056	6,938	4,250	73,937
Wrightstown Borough	74	14,436	12,573	1,500	500	29,009
Totals	87,012	$16,597,157	$2,266,447	$1,721,681	$1,256,035	$21,841,320

Difference in totals due to rounding

CAMDEN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Audubon Borough	2,526	$ 528,326	$ 72,470	$ 105,608	$ 39,550	$ 745,954
Audubon Park	471	65,655	9,674	......	......	75,329
Barrington Borough	1,808	377,943	59,190	61,983	32,550	531,666
Bellmawr Borough	3,537	726,524	110,323	146,750	57,550	1,041,147
Berlin Borough	1,376	276,245	37,752	41,500	20,500	375,997
Berlin Township	1,344	268,970	40,449	45,729	16,950	372,098
Brooklawn Borough	564	119,865	19,685	37,516	9,700	186,766
Camden City	10,493	2,325,592	677,748	619,158	86,900	3,709,398
Cherry Hill Township	18,526	3,668,178	455,551	236,093	239,500	4,599,322
Chesilhurst Borough	298	62,643	9,728	13,290	3,000	88,661
Clementon Borough	1,289	268,179	35,055	46,927	15,050	365,211
Collingswood Borough	3,247	674,251	117,334	122,575	47,050	961,210
Gibbsboro	607	119,900	18,370	16,000	10,500	164,770
Gloucester City	2,885	589,405	102,301	172,445	44,000	908,151
Gloucester Township	11,635	2,328,380	245,354	251,541	136,500	2,961,775
Haddon Township	4,270	880,865	121,413	144,714	64,200	1,211,192
Haddonfield Borough	3,465	704,815	87,504	62,638	48,650	903,607
Haddon Heights Borough	2,264	472,552	62,864	78,384	36,900	650,700
Hi-Nella Borough	116	24,196	9,472	3,750	2,400	39,818
Lauren Springs Borough	541	113,233	19,820	19,000	8,450	160,503
Lawnside Borough	711	148,527	19,483	24,841	8,350	201,201
Lindenwold Borough	2,857	585,464	122,559	84,460	39,550	832,033
Magnolia Borough	1,175	242,713	42,201	53,115	17,950	355,979
Merchantville Borough	865	179,679	29,190	26,565	10,600	246,034
Mt. Ephraim Borough	1,413	300,303	37,583	84,524	22,750	445,160
Oaklyn Borough	1,145	239,288	30,977	58,506	18,850	347,621
Pennsauken Township	9,227	1,865,062	248,691	378,025	122,300	2,614,078
Pine Hill Borough	1,805	372,286	51,619	53,684	20,850	498,439
Pine Valley	8	1,696	169	......	......	1,865
Runnemede Borough	2,242	464,323	73,279	115,008	43,050	695,660
Somerdale Borough	1,392	283,435	47,257	58,288	24,750	413,730
Stratford Borough	1,921	382,206	69,335	44,170	36,150	531,861
Tavistock Borough	1	220	101	......	......	321
Voorhees Township	4,653	887,117	49,347	49,140	41,400	1,027,004
Waterford Township	2,586	525,595	30,876	67,250	30,000	653,721
Winslow Township	5,975	1,151,236	91,717	135,918	58,500	1,437,371
Woodlynne Borough	690	153,127	21,101	40,382	7,750	222,360
Totals	109,928	$22,377,994	$3,277,542	$3,499,477	$1,422,700	$30,577,713

Difference in totals due to rounding

CAPE MAY COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Avalon Borough	606	$ 115,555	$ 12,708	$ 15,410	$ 11,250	$ 154,923
Cape May City	920	181,846	26,797	36,930	18,800	264,373
Cape May Point Borough	103	19,779	1,416	7,990	2,150	31,335
Dennis Township	1,234	221,551	19,045	31,151	15,650	287,397
Lower Township	5,645	1,109,379	76,582	342,112	95,650	1,623,723
Middle Township	2,890	549,069	62,999	131,669	40,000	783,737
North Wildwood City	1,127	229,531	27,033	70,994	19,600	347,158
Ocean City	3,105	605,847	75,774	78,301	52,450	812,372
Sea Isle City	679	131,677	17,696	28,486	13,200	191,059
Stone Harbor Borough	391	76,792	8,292	12,810	6,800	104,694
Upper Township	2,498	437,504	....	46,150	33,850	517,504
West Cape May Borough	260	51,259	6,910	12,540	3,050	73,759
West Wildwood Borough	130	26,629	1,753	9,068	1,950	39,400
Wildwood City	683	143,695	21,741	49,733	12,000	227,169
Wildwood Crest Borough	987	193,233	24,269	40,700	18,050	276,252
Woodbine Borough	316	61,718	18,842	16,729	3,700	100,989
Totals	21,574	$4,155,064	$401,857	$930,773	$348,150	$5,835,844

Difference in totals due to rounding

CUMBERLAND COUNTY	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
Bridgeton City	3,037	$ 636,376	$144,704	$ 153,009	$ 39,250	$ 973,339
Commercial Township	1,200	221,136	26,224	89,500	18,000	354,860
Deerfield Township	618	120,891	18,269	27,595	5,900	172,655
Downe Township	506	96,773	12,168	33,605	7,150	149,696
Fairfield Township	1,043	200,241	36,437	51,750	9,950	298,378
Greenwich Township	232	46,120	6,472	11,000	2,550	66,142
Hopewell Township	1,144	224,129	28,112	31,602	12,900	296,743
Lawrence Township	556	111,303	16,516	30,612	6,400	164,831
Maurice River Township	921	181,428	28,954	44,714	11,950	267,046
Millville City	5,174	1,032,578	154,446	197,279	73,700	1,458,003
Shiloh Borough	137	27,822	4,011	7,750	1,800	41,383
Stow Creek Township	347	65,681	7,685	10,750	3,650	87,766
Upper DeerfieldTownship	1,759	336,130	46,246	60,782	20,600	463,758
Vineland City	10,144	2,033,935	344,756	454,933	115,900	2,949,524
Totals	26,818	$5,334,543	$875,000	$1,204,881	$329,700	$7,744,124

Difference in totals due to rounding

ESSEX COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Belleville Town	6,396	$ 1,322,451	$ 262,410	$ 307,063	$ 88,100	$ 1,980,024
Bloomfield Town	9,158	1,889,260	351,801	306,705	125,900	2,673,666
Caldwell Borough	1,310	263,448	58,549	29,834	16,600	368,431
Cedar Grove Township	3,083	595,029	97,043	50,864	47,000	789,936
East Orange City	5,889	1,387,791	515,010	197,088	51,250	2,151,139
Essex Fells Township	633	120,459	17,089	1,250	5,900	144,698
Fairfield Township	2,007	372,191	48,740	36,750	28,800	486,481
Glen Ridge Borough	1,981	401,798	57,471	12,148	21,600	493,017
Irvington Township	5,912	1,293,799	393,834	152,520	43,700	1,883,853
Livingston Township	7,733	1,461,530	207,636	85,000	104,850	1,859,016
Maplewood Township	5,837	1,198,825	165,064	113,000	68,800	1,545,689
Millburn Township	5,116	976,073	140,997	27,478	57,900	1,202,448
Montclair Township	6,817	1,380,538	292,544	119,450	73,300	1,865,832
Newark City	16,794	3,513,407	2,514,717	695,730	130,550	6,854,404
North Caldwell Township	1,623	305,750	45,774	6,250	19,100	376,874
Nutley Township	6,548	1,327,714	217,377	215,690	97,950	1,858,731
Orange Township	2,467	550,254	224,489	86,750	20,650	882,143
Roseland Borough	1,321	250,647	31,044	13,425	18,350	313,466
South Orange Village Twp.	3,414	710,870	112,413	26,603	34,250	884,136
Verona Township	3,829	761,117	103,548	60,332	50,100	975,097
West Caldwell Township	3,080	601,682	83,122	27,989	38,700	751,493
West Orange Township	9,030	1,845,104	293,993	145,423	112,850	2,397,370
Totals	109,978	$22,529,737	$6,234,665	$2,717,342	$1,256,200	$32,737,944

Difference in totals due to rounding

GLOUCESTER COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Clayton Borough	1,359	$ 271,998	$ 39,370	$ 53,250	$ 16,600	$ 381,218
Deptford Township	5,833	1,156,593	169,378	188,435	89,450	1,603,856
East Greenwich Township	1,276	241,729	23,662	19,160	16,450	301,001
Elk Township	748	146,185	19,820	28,500	10,350	204,855
Franklin Township	3,434	657,466	66,066	121,187	39,050	883,769
Glassboro Borough	2,349	475,938	93,234	70,293	36,750	676,215
Greenwich Township	1,489	275,497	39,741	62,614	27,250	405,102
Harrison Township	916	177,214	19,382	15,834	11,650	224,080
Logan Township	1,086	200,603	12,303	18,276	9,950	241,132
Mantua Township	2,380	471,564	69,504	63,250	39,250	643,568
Monroe Township	5,196	1,002,372	110,829	183,169	68,150	1,364,520
National Park Borough	870	175,561	26,325	35,850	14,500	252,236
Newfield Borough	417	82,792	10,753	18,250	3,500	115,295
Paulsboro Borough	1,438	293,978	56,493	67,703	22,300	440,474
Pitman Borough	2,340	461,814	71,122	61,250	33,900	628,086
South Harrison Township	384	74,100	8,730	9,750	3,800	96,380
Swedesboro Borough	438	86,923	16,213	18,355	4,500	125,991
Washington Township	9,056	1,700,707	121,008	95,316	97,450	2,014,481
Wenonah Borough	666	131,763	16,618	6,031	9,250	163,662
West Deptford Township	4,315	830,430	102,975	99,895	65,050	1,098,350
Westville Borough	1,124	230,273	36,269	62,708	16,350	345,600
Woodbury City	2,290	459,220	86,054	70,339	32,200	647,813
Woodbury Heights Borough	909	180,078	25,584	21,822	12,700	240,184
Woolwich Township	296	57,612	7,753	7,500	2,650	75,515
Totals	50,609	$9,842,410	$1,249,186	$1,398,737	$683,050	$13,173,383

Difference in totals due to rounding

HUDSON COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bayonne City	8,799	$ 1,822,044	$ 495,123	$ 358,418	$ 144,850	$ 2,820,435
East Newark Borough	239	48,357	13,314	13,000	2,700	77,371
Guttenburg Town	988	185,432	38,999	23,557	5,300	253,288
Harrison Town	1,335	267,726	81,908	56,625	19,650	425,909
Hoboken City	1,891	377,967	312,060	73,276	15,550	778,853
Jersey City City	18,113	3,966,495	1,727,387	819,175	221,250	6,734,307
Kearny Town	5,687	1,132,049	256,915	201,187	75,000	1,665,151
North Bergen Township	5,941	1,220,206	324,768	254,573	60,850	1,860,397
Secaucus Town	3,069	592,948	81,605	99,142	43,700	817,395
Union City City	3,258	708,150	388,036	107,605	22,900	1,226,691
Weehawken Township	1,121	226,817	89,122	26,175	12,550	354,664
West New York Town	2,573	550,435	277,342	82,993	19,050	929,820
Totals	53,014	$11,098,626	$4,086,579	$2,115,726	$643,350	$17,944,281

Difference in totals due to rounding

HUNTERDON COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Alexandria Township	868	$ 159,477	$ 15,741	$ 10,000	$ 9,150	$ 194,368
Bethlehem Township	852	156,954	11,022	10,707	9,950	188,633
Bloomsbury Borough	225	43,729	6,000	6,500	2,750	58,979
Califon Borough	311	59,054	7,048	6,947	3,100	76,149
Clinton Town	448	85,264	11,764	4,599	5,200	106,827
Clinton Township	2,478	450,744	36,370	22,711	26,500	536,325
Delaware Township	1,054	200,657	23,359	20,776	12,550	257,342
East Amwell Township	1,125	207,565	18,707	16,825	12,450	255,547
Flemington Borough	576	113,454	27,202	17,000	7,000	164,656
Franklin Township	771	142,775	15,337	12,104	8,700	178,916
Frenchtown Borough	300	59,039	10,281	10,250	3,500	83,070
Glen Gardner Borough	356	65,083	4,955	5,000	1,900	76,938
Hampton Borough	303	58,586	9,843	7,039	3,550	79,018
High Bridge Borough	1,037	196,313	19,348	20,625	10,150	246,436
Holland Township	1,357	234,919	....	32,047	20,750	287,716
Kingwood Township	707	134,876	16,449	15,417	7,750	174,492
Lambertville City	897	169,252	29,561	41,816	11,300	251,929
Lebanon Borough	252	47,374	6,101	4,250	2,050	59,775
Lebanon Township	1,404	250,766	31,550	28,138	14,900	325,354
Milford Borough	321	63,060	8,831	11,631	4,650	88,172
Raritan Township	3,573	656,391	51,437	31,469	31,050	770,347
Readington Township	3,325	601,180	55,617	42,500	36,700	735,997
Stockton Borough	154	29,858	4,180	6,250	2,900	43,188
Tewksbury Township	1,276	232,159	21,910	6,114	12,700	272,883
Union Township	914	167,333	18,033	13,250	8,350	206,966
West Amwell Township	600	111,840	15,438	11,750	9,500	148,528
Totals	25,484	$4,697,702	$476,084	$415,715	$279,050	$5,868,551

Difference in totals due to rounding

MERCER COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
East Windsor Township	4,891	$ 924,047	$ 137,559	$ 24,930	$ 28,650	$ 1,115,186
Ewing Township	8,487	1,671,617	223,208	236,382	128,150	2,259,357
Hamilton Township	22,615	4,407,037	558,695	714,100	364,400	6,044,232
Hightstown Borough	1,046	208,254	37,685	19,872	10,950	276,761
Hopewell Borough	459	86,390	15,404	10,256	4,650	116,700
Hopewell Township	3,182	591,958	71,189	38,440	40,250	741,837
Lawrence Township	5,362	1,016,586	135,064	107,025	64,550	1,323,225
Pennington Borough	595	110,882	14,629	3,500	6,550	135,561
Princeton Borough	1,183	227,597	82,448	22,958	12,600	345,603
Princeton Township	2,968	560,124	94,818	31,734	29,850	716,526
Trenton City	14,214	3,136,061	720,152	744,703	155,150	4,756,066
Washington Township	1,210	221,736	23,595	16,027	12,850	274,208
West Windsor Township	2,646	485,932	49,886	26,316	21,600	583,734
Totals	68,858	$13,648,221	$2,164,332	$1,996,243	$880,200	$18,688,996

Difference in totals due to rounding

MIDDLESEX COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Carteret Borough	4,245	$ 825,969	$ 152,592	$ 247,601	$ 83,950	$ 1,310,112
Cranbury Township	623	113,827	15,640	8,250	6,100	143,817
Dunellen Borough	1,515	291,156	48,336	53,088	23,400	415,980
East Brunswick Township	10,914	2,030,382	249,668	122,724	141,950	2,544,724
Edison Township	18,871	3,389,733	476,450	340,082	230,950	4,437,215
Helmetta Borough	253	48,473	6,640	7,012	2,400	64,525
Highland Park Borough	2,186	435,285	100,110	40,105	26,550	602,050
Jamesburg Borough	952	181,183	32,426	23,000	10,650	247,259
Metuchen Borough	3,607	692,100	109,615	75,622	52,150	929,487
Middlesex Borough	3,433	664,853	105,267	94,699	56,650	921,469
Milltown Borough	2,018	382,008	46,246	54,696	32,800	515,750
Monroe Township	7,521	1,468,308	72,571	61,750	122,250	1,724,879
New Brunswick City	3,390	719,538	288,465	162,543	44,500	1,215,046
North Brunswick Township	5,264	953,982	121,447	97,975	58,200	1,231,604
Old Bridge Township	12,025	2,290,357	351,767	218,520	162,150	3,022,794
Perth Amboy City	5,196	1,030,404	268,039	268,685	64,450	1,631,578
Piscataway Township	8,591	1,568,332	270,533	154,209	106,000	2,099,074
Plainsboro Township	1,715	300,842	13,517	3,194	5,450	323,003
Sayreville Borough	8,515	1,545,672	228,804	203,604	146,650	2,124,730
South Amboy City	1,735	335,014	65,897	91,500	25,500	517,911
South Brunswick Township	5,331	947,371	104,088	63,505	55,400	1,170,364
South Plainfield Borough	5,736	1,074,480	148,749	136,934	97,350	1,457,513
South River Borough	3,386	689,054	106,784	176,500	55,300	1,027,638
Spotswood Borough	1,869	349,562	57,336	32,349	30,750	469,997
Woodbridge Township	22,913	4,291,138	687,254	884,826	375,950	6,239,168
Totals	141,806	$26,619,023	$4,128,241	$3,622,973	$2,017,450	$36,387,687

Difference in totals due to rounding

MONMOUTH COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Aberdeen Township	4,129	$ 778,672	$ 128,525	$ 77,513	$ 49,300	$ 1,034,010
Allenhurst Borough	204	38,792	6,607	2,000	2,700	50,099
Allentown Borough	471	90,641	12,101	9,223	5,300	117,265
Asbury Park City	1,253	282,497	110,627	45,506	11,550	450,180
Atlantic Highlands	1,157	228,966	35,494	26,776	15,600	306,836
Avon-By-The-Sea Borough	494	96,548	14,595	10,838	7,900	129,881
Belmar Borough	1,033	206,567	39,134	35,738	16,650	298,089
Bradley Beach Borough	724	150,225	28,314	31,796	9,200	219,535
Brielle Borough	1,263	242,467	24,067	12,000	15,300	293,834
Colts Neck Township	1,882	336,108	42,741	11,059	19,350	409,258
Deal Borough	361	67,721	16,348	2,313	4,800	91,182
Eatontown Borough	1,842	347,595	78,639	21,432	28,900	476,566
Englishtown Borough	226	43,264	8,090	5,540	1,550	58,444
Fair Haven Borough	1,617	310,364	41,932	19,500	20,950	392,746
Farmingdale Borough	252	48,201	9,371	5,750	3,800	67,122
Freehold Borough	2,010	388,012	74,425	44,708	26,250	533,395
Freehold Township	5,153	946,854	117,233	46,632	54,900	1,167,619
Hazlet Township	5,392	1,001,553	155,760	88,663	85,950	1,331,926
Highlands Borough	1,011	198,962	28,078	47,000	10,900	284,940
Holmdel Township	2,705	484,893	44,864	15,500	24,050	569,307
Howell Township	9,060	1,679,282	162,165	159,487	79,000	2,079,934
Interlaken Borough	345	67,117	8,022	2,000	5,950	83,089
Keansburg Borough	1,936	385,880	68,931	65,000	19,850	539,661
Keyport Borough	1,354	265,587	49,954	42,792	17,550	375,883
Little Silver Borough	1,758	338,635	41,359	10,000	22,350	412,344
Loch Arbour Village	92	18,466	2,629	1,000	150	22,245
Long Branch City	4,254	856,709	225,939	106,947	53,400	1,242,995

MONMOUTH COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Manalapan Township	6,777	1,290,506	106,717	99,500	68,250	1,564,973
Manasquan Borough	1,397	269,157	33,437	43,593	21,900	368,087
Marlboro Township	6,323	1,153,411	91,009	30,000	46,300	1,320,720
Matawan Borough	1,762	339,563	65,661	28,597	22,550	456,371
Middletown Township	17,562	3,317,885	389,654	243,066	229,450	4,180,055
Millstone Township	1,148	209,486	18,337	14,011	10,200	252,034
Monmouth Beach Borough	992	187,038	15,640	6,250	10,650	219,578
Neptune Township	6,102	1,189,751	191,591	154,125	78,650	1,614,117
Neptune City Borough	1,054	210,685	38,055	44,317	15,750	308,807
Ocean Township	5,401	1,025,197	140,120	60,189	70,550	1,296,056
Oceanport Borough	1,451	270,126	37,887	12,156	21,300	341,469
Red Bank Borough	2,022	409,928	84,133	62,628	17,100	573,789
Roosevelt Borough	268	52,466	5,730	5,750	2,450	66,396
Rumson Borough	1,894	358,454	50,156	32,990	24,100	465,700
Sea Bright Borough	419	79,647	9,910	10,500	3,600	103,657
Sea Girt Borough	738	139,989	14,090	4,750	11,700	170,529
Shrewsbury Borough	920	180,550	22,415	10,104	12,500	225,569
Shrewsbury Township	289	59,406	8,562	....	....	67,968
South Belmar Borough	385	79,527	9,842	15,750	4,950	110,069
Spring Lake Borough	1,003	188,629	25,381	14,069	15,600	243,679
Spring Lake Heights	1,295	248,574	31,718	32,500	19,650	332,442
Tinton Falls Borough	2,330	440,854	57,808	24,148	27,650	550,460
Union Beach Borough	1,620	310,669	44,999	63,646	22,700	442,014
Upper Freehold Township	732	136,269	10,404	16,686	8,750	180,111
Wall Township	5,226	973,621	115,885	95,248	64,100	1,248,854
West Long Branch Boro	1,895	361,144	47,561	21,500	27,900	458,105
Totals	122,983	$23,385,110	$3,250,646	$2,092,788	$1,471,450	$30,199,994

Difference in totals due to rounding

MORRIS COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Boonton Town	1,707	$ 328,991	$ 62,830	$ 61,983	$ 23,600	$ 477,404
Boonton Township	1,009	180,525	21,876	15,750	12,300	230,451
Butler Borough	1,667	310,025	52,044	41,049	24,900	428,018
Chatham Borough	2,232	412,804	65,628	25,250	29,000	532,682
Chatham Township	2,569	463,272	57,471	12,386	28,350	561,479
Chester Borough	325	58,836	9,337	4,250	3,850	76,273
Chester Township	1,344	240,644	30,741	7,034	13,100	291,519
Denville Township	3,911	705,899	98,155	69,551	50,350	923,955
Dover Town	2,474	474,893	105,469	66,081	30,150	676,593
East Hanover Township	2,561	451,647	55,111	40,656	32,300	579,714
Florham Park Borough	2,519	437,542	55,549	20,364	35,850	549,305
Hanover Township	3,241	573,675	77,358	56,623	47,950	755,606
Harding Township	1,111	191,299	22,516	7,000	11,800	232,615
Jefferson Township	4,546	826,218	105,031	77,164	46,750	1,055,163
Kinnelon Borough	2,470	446,913	53,729	11,000	25,900	537,542
Lincoln Park Borough	2,519	459,084	64,043	36,942	23,050	583,119
Madison Borough	3,295	609,684	114,537	56,372	41,200	821,793
Mendham Borough	1,329	239,203	27,572	8,750	15,900	291,425
Mendham Township	1,217	219,549	27,100	4,500	11,850	262,999
Mine Hill Township	987	183,478	24,876	26,062	14,150	248,566
Montville Township	4,156	730,785	86,627	39,603	45,350	902,365
Morris Township	5,141	914,111	136,244	56,250	55,000	1,161,605
Morris Plains Borough	1,601	295,821	38,089	22,984	22,300	379,194
Morristown Town	2,164	404,389	118,211	48,500	22,300	593,400
Mountain Lakes Borough	1,050	194,249	32,425	1,000	9,450	237,124
Mt. Arlington Borough	827	153,349	26,831	13,434	9,050	202,664
Mt. Olive Township	3,802	687,804	94,211	49,000	33,050	864,065
Netcong Borough	612	117,065	21,000	26,500	8,950	173,515
Par-Troy Hills Township	9,679	1,706,637	390,395	98,736	113,200	2,308,968
Passaic Township	2,116	383,278	52,280	38,287	25,700	499,545
Pequannock Township	3,838	674,047	99,267	71,478	55,650	900,442
Randolph Township	4,345	784,917	101,323	24,938	45,000	956,178
Riverdale Borough	635	118,155	18,842	16,219	11,450	164,666
Rockaway Borough	1,442	267,093	44,898	31,746	22,500	366,237
Rockaway Township	5,039	926,743	134,896	49,757	53,650	1,165,046
Roxbury Township	5,497	995,941	116,896	69,670	62,700	1,245,207
Victory Gardens Borough	134	24,647	7,550	4,250	1,600	38,047
Washington Township	3,681	660,474	52,077	25,504	31,900	769,955
Wharton Borough	1,219	230,439	38,561	24,000	16,500	309,500
Totals	99,811	$18,084,125	$2,741,596	$1,360,623	$1,167,600	$23,353,944

Difference in totals due to rounding

OCEAN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Barnegat Township	2,302	$ 443,331	$ 25,685	$ 63,321	$ 34,300	$ 566,637
Barnegat Light Borough	215	40,547	4,213	6,193	5,500	56,453
Bay Head Borough	330	61,650	7,348	5,000	5,700	79,698
Beach Haven Borough	454	87,561	10,685	16,591	8,800	123,637
Beachwood Borough	2,416	468,982	36,538	69,770	29,500	604,790
Berkeley Township	14,359	2,970,706	85,447	1,156,381	283,849	4,496,383
Brick Township	18,864	3,612,095	308,251	468,244	257,950	4,646,540
Dover Township	19,054	3,721,152	341,453	639,309	254,770	4,956,684
Eagleswood Township	341	64,775	5,865	16,184	4,450	91,274
Harvey Cedars Borough	126	23,973	3,303	2,105	3,450	32,831
Island Heights Borough	466	90,454	9,809	14,038	6,850	121,151
Jackson Township	6,559	1,254,042	144,300	88,793	74,687	1,561,822
Lacey Township	6,189	1,154,910	52,290	279,494	108,984	1,595,678
Lakehurst Borough	505	103,928	19,853	17,564	8,150	149,495
Lakewood Township	9,649	1,994,369	222,096	374,248	104,847	2,695,560
Lavallette Borough	740	143,345	10,180	31,652	13,250	198,427
Little Egg Harbor Township	3,281	660,069	47,075	149,284	59,350	915,778
Long Beach Township	1,223	236,483	23,898	58,779	27,650	346,810
Manchester Township	15,790	3,376,615	93,470	367,539	187,850	4,025,474
Mantoloking Borough	146	26,956	2,022	250	1,500	30,728
Ocean Township	1,554	319,652	17,932	82,198	27,400	447,182
Ocean Gate Borough	438	89,007	7,550	25,471	6,500	128,528
Pine Beach Borough	568	114,625	9,876	20,000	9,100	153,601
Plumsted Township	1,182	221,556	31,179	35,000	16,050	303,785
Pt. Pleasant Borough	5,097	982,391	112,615	211,699	79,050	1,385,755
Pt. Pleasant Beach Boro	1,124	217,578	32,595	37,225	17,950	305,348
Seaside Heights Borough	282	56,268	8,966	21,762	5,350	92,346
Seaside Park Borough	503	99,303	10,045	17,796	10,900	138,044
Ship Bottom Borough	421	80,766	7,995	25,746	8,150	122,657
South Toms River Borough	790	152,333	29,157	20,927	8,550	210,967
Stafford Township	3,600	685,090	33,437	161,987	65,600	946,114
Surf City Borough	475	92,097	8,494	26,664	9,650	136,905
Tuckerton Borough	644	127,804	15,168	35,000	10,850	188,822
Totals	119,687	$23,774,413	$1,778,790	$4,546,214	$1,756,487	$31,855,904⁻

Difference in totals due to rounding

APPENDIX 4

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ABSTRACT OF RATABLES 260
TABLE OF EQUALIZED VALUATIONS ... 366

PASSAIC COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bloomingdale Borough	1,874	$ 365,306	$ 55,752	$ 39,582	$ 26,850	$ 487,490
Clifton City	16,668	3,239,808	554,616	695,329	258,500	4,748,253
Haledon Borough	1,196	242,683	45,167	61,500	17,000	366,350
Hawthorne Borough	4,208	819,889	129,199	171,616	61,500	1,182,204
Little Falls Township	2,599	492,920	81,133	98,750	38,000	710,803
North Haledon Borough	2,076	406,455	52,111	74,150	28,050	560,766
Passaic City	4,186	894,825	377,216	152,113	41,900	1,466,054
Paterson City	12,050	2,562,280	993,550	540,000	88,550	4,184,380
Pompton Lakes Borough	2,730	525,825	79,245	64,750	39,000	708,820
Prospect Park Borough	772	154,403	35,730	39,399	9,300	238,832
Ringwood Borough	3,336	642,682	78,302	37,220	32,450	790,654
Totowa Borough	2,640	499,521	78,841	129,354	49,100	756,816
Wanaque Borough	2,323	449,067	64,684	70,944	32,200	616,895
Wayne Township	11,909	2,248,014	338,520	164,157	157,650	2,908,341
West Milford Township	6,296	1,194,652	128,255	100,559	69,200	1,492,666
West Paterson Borough	2,142	412,135	84,065	105,000	34,900	636,100
Totals	77,007	$15,150,465	$3,176,386	$2,544,423	$984,150	$21,855,424

Difference in totals due to rounding

SALEM COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Alloway Township	696	$ 133,562	$ 17,898	$ 31,688	$ 9,650	$ 192,798
Carneys Point Township	1,979	390,515	50,527	58,808	28,600	528,450
Elmer Borough	376	73,146	11,359	17,554	5,000	107,059
Elsinboro Township	407	79,036	8,157	18,250	6,800	112,243
Lower Alloways Creek	373	58,557	....	10,549	4,850	73,956
Mannington Township	363	68,428	12,775	17,220	5,250	103,673
Oldmans Township	459	91,473	14,460	10,582	5,300	121,815
Penns Grove Borough	805	169,608	42,100	39,043	9,800	260,551
Pennsville Township	3,563	655,816	96,773	106,312	58,800	917,703
Pilesgrove Township	798	148,696	18,404	14,125	10,500	191,725
Pittsgrove Township	1,666	310,966	33,640	57,030	20,250	421,886
Quinton Township	605	115,460	18,067	28,375	8,950	170,852
Salem City	980	187,208	53,931	53,220	15,000	309,359
Upper Pittsgrove Township	748	140,014	20,595	19,500	8,550	188,659
Woodstown Borough	754	152,224	22,078	24,319	9,700	208,321
Totals	14,572	$2,774,711	$420,764	$506,575	$207,000	$3,909,050

Difference in totals due to rounding

SOMERSET COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Bedminster Township	1,612	$ 277,441	$ 17,831	$ 9,302	$ 10,750	$ 315,324
Bernards Township	4,364	783,958	92,796	19,130	40,750	936,634
Bernardsville Borough	1,711	313,226	45,336	19,550	17,500	395,612
Bound Brook Borough	1,777	351,991	71,965	71,704	26,550	522,210
Branchburg Township	2,586	460,839	43,145	17,500	27,800	549,284
Bridgewater Township	8,013	1,461,775	211,748	109,600	103,100	1,886,223
Far Hills Borough	144	26,568	5,292	2,000	1,500	35,360
Franklin Township	9,584	1,771,032	218,287	97,039	89,750	2,176,108
Green Brook Township	1,288	238,615	30,673	25,164	18,850	313,302
Hillsborough Township	6,930	1,249,715	84,268	48,000	54,350	1,436,333
Manville Borough	2,761	540 689	91,144	144,801	50,850	827,484
Millstone Borough	137	25,282	4,416	2,250	1,800	33,748
Montgomery Township	2,188	396,437	44,392	14,750	20,050	475,629
North Plainfield Borough	3,885	767,980	152,322	99,500	49,950	1,069,752
Peapack-Gladstone Borough	494	87,606	13,281	6,288	6,050	113,225
Raritan Borough	1,356	269,261	45,639	93,971	19,850	428,721
Rocky Hill Borough	181	32,810	6,168	4,000	1,850	44,828
Somerville Borough	2,116	417,275	91,211	60,863	30,850	600,199
South Bound Brook Borough	897	175,824	32,763	31,698	13,850	254,135
Warren Township	2,921	524,611	61,684	21,097	33,750	641,142
Watchung Borough	1,470	266,461	33,235	7,888	19,500	327,084
Totals	56,415	$10,439,396	$1,397,596	$906,095	$639,250	$13,382,337

Difference in totals due to rounding

SUSSEX COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Andover Borough	146	$ 27,543	$ 5,629	$ 3,536	$ 1,500	$ 38,208
Andover Township	1,110	209,993	22,651	17,250	14,150	264,044
Branchville Borough	220	41,710	5,865	7,753	3,450	58,778
Byram Township	2,166	403,975	36,269	22,500	21,550	484,294
Frankford Township	1,226	235,728	20,831	23,000	16,550	296,109
Franklin Borough	1,073	218,679	29,696	40,279	11,850	300,504
Fredon Township	656	123,929	10,719	8,160	6,350	149,158
Green Township	638	119,172	11,123	4,750	6,900	141,945
Hamburg Borough	437	85,372	12,674	14,250	4,550	116,846
Hampton Township	1,135	214,888	15,708	27,729	13,250	271,575
Hardyston Township	1,300	253,569	26,190	25,000	14,300	319,059
Hopatcong Borough	4,499	851,855	73,212	75,187	45,850	1,046,104
Lafayette Township	466	89,489	9,371	7,750	4,950	111,560
Montague Township	526	98,482	9,034	16,000	8,500	132 016
Newton Town	1,357	261,876	50,695	46,463	18,900	377,934
Ogdensburg Borough	701	138,055	17,359	17,692	8,950	182,056
Sandyston Township	467	88,770	9,202	19,870	5,650	123,492
Sparta Township	3,912	734,092	77,964	26,256	41,400	879,712
Stanhope Borough	948	184,463	22,651	17,000	9,700	233,814
Stillwater Township	1,088	207,530	16,247	24,373	13,350	261,500
Sussex Borough	320	64,562	14,258	13,979	4,600	97,399
Vernon Township	4,916	910,677	55,313	65,231	52,600	1,083,821
Walpack Township	8	1,342	2,629	217	194	4,382
Wantage Township	2,075	398,736	33,842	46,833	23,300	502,711
Totals	31,390	$5,964,487	$589,132	$571,058	$352,344	$7,477,021

Difference in totals due to rounding

UNION COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Berkeley Heights Township	3,271	$ 604,657	$ 91,683	$ 29,590	$ 44,800	$ 770,730
Clark Township	4,346	827,546	128,795	95,898	84,950	1,137,189
Cranford Township	6,378	1,230,552	186,501	116,375	99,550	1,632,978
Elizabeth City	10,864	2,180,923	773,139	444,346	108,800	3,507,208
Fanwood Borough	2,170	417,645	62,560	22,698	30,000	532,903
Garwood Borough	1,046	209,037	35,932	47,640	19,200	311,809
Hillside Township	4,752	951,243	144,974	132,193	53,250	1,281,660
Kenilworth Borough	2,166	421,009	62,897	99,810	35,650	619,366
Linden City	8,168	1,556,777	238,948	441,821	136,050	2,373,596
Mountainside Borough	2,160	409,993	50,460	22,230	31,400	514,083
New Providence Borough	3,077	576,791	96,335	34,000	45,800	752,926
Plainfield City	6,583	1,307,837	324,094	140,263	59,300	1,831,494
Rahway City	5,868	1,184,487	199,647	266,429	100,350	1,750,913
Roselle Borough	4,278	875,417	155,996	163,750	58,850	1,254,013
Roselle Park Borough	2,803	566,985	98,526	109,106	42,800	817,417
Scotch Plains Township	5,843	1,113,514	154,951	86,164	79,100	1,433,729
Springfield Township	3,766	732,291	103,616	75,853	56,250	968,010
Summit City	4,720	884,190	157,277	74,179	54,300	1,169,946
Union Township	13,688	2,679,047	354,666	492,863	197,350	3,723,926
Westfield Town	7,714	1,465,274	229,983	93,014	98,300	1,886,571
Winfield Township	644	122,751	15,269	....	....	138,020
Totals	104,305	$20,317,966	$3,666,249	$2,988,222	$1,436,050	$28,408,487

Difference in totals due to rounding

WARREN COUNTY	HOMESTEAD REBATE		Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	Grand Total
	Number	Amount				
Allamuchy Township	869	$ 160,090	$ 8,191	$ 6,250	$ 8,500	$ 183,031
Alpha Borough	866	131,946	19,348	43,500	11,450	206,244
Belvidere Town	612	123,233	18,608	17,305	9,700	168,846
Blairstown Township	1,295	223,086	....	32,912	15,500	271,498
Franklin Township	579	109,523	13,786	15,125	6,150	144,584
Frelinghuysen Township	394	74,774	7,887	6,750	4,350	93,761
Greenwich Township	464	90,530	10,685	15,000	5,650	121,865
Hackettstown Township	1,642	317,841	67,414	38,920	23,950	448,125
Hardwick Township	273	52,428	4,213	4,250	3,050	63,941
Harmony Township	748	144,204	13,921	24,904	9,850	192,879
Hope Township	406	77,930	8,055	7,331	4,800	98,116
Independence Township	809	151,405	15,134	13,925	9,950	190,414
Knowlton Township	563	109,398	12,033	17,250	6,750	145,431
Liberty Township	535	102,303	8,696	11,352	5,450	127,801
Lopatcong Township	1,263	242,987	24,842	42,868	19,550	330,247
Mansfield Township	1,191	224,879	27,775	28,000	12,150	292,804
Oxford Township	443	87,797	12,842	20,891	5,000	126,530
Pahaquarry Township	....	....	....	....	....	....
Phillipsburg Town	3,414	692,571	119,795	183,046	54,100	1,049,512
Pohatcong Township	1,048	203,100	26,898	43,272	17,050	290,320
Washington Borough	1,306	264,001	42,606	45,396	14,550	366,553
Washington Township	1,289	246,979	25,617	33,375	17,950	323,921
White Township	736	136,128	16,688	15,500	9,150	177,466
Totals	20,542	$3,967,133	$505,034	$667,122	$274,600	$5,413,889

Difference in totals due to rounding

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1988

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Atlantic	$ 5,069,529,106	$ 7,953,750,707	$ 13,023,279,813	$ 8,250,700	$ 13,015,029,113	$ 110,376,912	$ 13,125,406,025
2. Bergen	26,154,561,674	32,029,343,161	58,183,904,835	5,684,900	58,178,219,935	328,776,927	58,506,996,862
3. Burlington	2,919,292,824	7,428,866,931	10,348,159,755	6,986,330	10,341,173,425	118,955,515	10,460,128,940
4. Camden	1,897,628,075	5,786,292,019	7,683,920,094	12,979,010	7,670,941,084	113,779,426	7,784,720,510
5. Cape May	4,063,796,626	3,981,094,510	8,044,891,136	2,200	8,044,888,936	57,260,128	8,102,149,064
6. Cumberland	551,370,627	1,861,805,767	2,413,176,394	45,378,980	2,367,797,414	43,024,324	2,410,821,738
7. Essex	3,933,110,440	8,421,208,760	12,354,319,200	9,125,100	12,345,194,100	152,997,700	12,498,191,800
8. Gloucester	1,156,630,160	3,515,761,725	4,672,391,985	16,450,425	4,655,941,560	66,115,356	4,722,056,916
9. Hudson	4,027,178,381	8,319,834,937	12,347,013,318	29,273,250	12,317,740,068	107,589,183	12,425,329,251
10. Hunterdon	2,239,690,458	3,620,625,028	5,860,315,486	1,000	5,860,314,486	36,156,515	5,896,471,001
11. Mercer	1,419,090,778	3,832,227,000	5,251,317,778	11,317,480	5,240,000,298	68,135,912	5,308,136,210
12. Middlesex	8,993,143,600	17,364,570,100	26,357,713,700	32,946,100	26,324,767,600	244,964,261	26,569,731,861
13. Monmouth	6,570,708,041	12,492,512,100	19,063,220,141	14,050,250	19,049,169,891	184,632,982	19,233,802,873
14. Morris	8,340,680,025	13,919,611,999	22,260,292,024	720,200	22,259,571,824	222,602,982	22,482,174,806
15. Ocean	7,164,872,101	10,284,853,222	17,449,725,323	67,810,700	17,381,914,623	123,642,813	17,505,557,436
16. Passaic	3,211,103,562	6,049,265,814	9,260,369,376	1,871,100	9,258,498,276	76,463,511	9,334,961,787
17. Salem	214,492,925	812,914,655	1,027,407,580	266,300	1,027,141,280	18,993,580	1,046,134,860
18. Somerset	3,661,256,541	7,558,468,560	11,219,725,101	2,111,700	11,217,613,401	84,678,917	11,302,292,318
19. Sussex	1,608,041,770	3,043,302,852	4,651,344,622	134,775	4,651,209,847	25,902,978	4,677,112,825
20. Union	5,794,463,050	9,400,043,900	15,194,506,950	143,300	15,194,363,650	106,231,538	15,300,595,188
21. Warren	1,291,165,270	2,222,316,705	3,513,481,975	3,605,725	3,509,876,250	26,479,147	3,536,355,397
Totals	$100,281,806,134	$169,898,670,452	$270,180,476,586	$269,109,525	$269,911,367,061	$2,317,760,607	$272,229,127,668

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
								II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Atlantic	......	......	......	$ 84,774,351	$ 1,542,924,709	$ 14,583,556,383	$ 65,868,878.23	......	......
2. Bergen	......	......	$ 183,049	4,566,010,015	10,017,799,684	63,958,969,580	158,999,187.16	$ 2,313,191.81	$ 2,313,191.81
3. Burlington	......	......	......	553,658,653	2,347,308,181	12,253,778,468	72,264,290.16	......	......
4. Camden	......	......	26,899	33,537,470	5,386,798,417	13,138,008,356	135,585,226.00	......	......
5. Cape May	......	......	......	376,579,395	750,625,358	8,476,195,027	36,889,167.51	......	......
6. Cumberland	......	......	......	81,677,851	315,442,495	2,644,586,382	29,547,005.61	......	......
7. Essex	......	......	1,865,350	286,608,775	16,464,696,551	28,678,144,926	221,204,608.94	......	......
8. Gloucester	......	......	......	34,715,022	1,200,277,534	5,887,619,428	46,169,984.24	......	......
9. Hudson	......	......	11,142,882	1,467,438,514	5,374,192,150	16,343,225,769	115,887,899.02	......	......
10. Hunterdon	......	......	......	613,818,621	1,678,237,498	6,960,889,878	31,145,577.94	......	......
11. Mercer	......	......	549,486	......	7,682,311,536	12,990,997,232	74,457,734.50	......	......
12. Middlesex	......	......	1,388,028	921,049,833	14,465,851,353	40,115,921,409	161,349,291.69	......	......
13. Monmouth	......	......	189,867	701,705,034	10,797,114,700	29,329,402,406	122,627,933.91	......	......
14. Morris	......	......	726,495	301,488,303	15,415,032,001	37,596,444,999	88,344,165.01	......	......
15. Ocean	......	......	412,763	843,934,712	7,693,447,908	24,355,483,395	101,437,545.08	......	......
16. Passaic	......	......	544,390	799,857,294	9,690,779,062	18,226,427,945	91,275,078.00	......	......
17. Salem	......	......	......	47,388,545	709,122,464	1,707,868,779	14,288,244.80	......	......
18. Somerset	......	......	398,784	255,473,516	5,785,066,677	16,832,284,263	79,951,844.77	......	......
19. Sussex	......	......	......	222,102,386	1,697,107,743	6,152,118,182	30,907,582.71	......	......
20. Union	......	......	900,701	659,882,391	11,112,672,931	25,754,286,429	108,351,677.50	......	......
21. Warren	......	......	......	444,221,350	836,440,504	3,928,574,551	30,013,244.87	......	......
Totals	......	......	$18,328,694	$13,295,922,031	$130,963,249,456	$389,914,783,787	$1,816,566,167.65	$2 313,191.81	$2,313,191.81

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 344,448.54	$ 1.55	$ 65,524,431.24	$ 2,144,590.00	$ 1,895,479	$ 82,242,032.77	$ 18,596,761.40	$2,305,720.50	....
2. Bergen	1,493,423.26	76,685.60	157,582,449.50	....	....	495,852,972.91	70,907,276.83	2,310,220.00	....
3. Burlington	355,419.26	1,129.10	71,910,000.00	3,044,000.00	....	120,209,944.18	30,661,013.77	97,000.00	....
4. Camden	637,732.00	....	134,947,494.00	1,502,644.00	....	159,874,612.74	24,611,409.81	....	....
5. Cape May	41,379.15	7,211.64	36,855,000.00	1,574,77[illegible]7	....	40,039,079.44	6,980,182.00	205,418.75	....
6. Cumberland	630,397.65	89,062.74	29,005,[illegible]70.70	....	1,023,180	27,033,717.69	2,310,825.59	454,558.03	....
7. Essex	1,761,198.91	57,821.65	219,501,231.68	....	....	262,585,967.32	48,744,849.36	2,710,910.01	....
8. Gloucester	89,403.24	....	46,080,581.00	700,000.00	....	62,770,100.47	10,707,463.47	....	....
9. Hudson	1,661,270.90	72,733.95	114,299,362.07	....	....	162,895,897.92	....	7,093,925.17	....
10. Hunterdon	145,577.94	....	31,000,000.00	1,435,000.00	....	44,633,772.65	33,424,381.85	....	....
11. Mercer	314,848.66	15,036.16	74,157,922.00	3,737,550.00	....	92,018,521.50	54,748,468.27	885,280.00	....
12. Middlesex	744,437.63	145.94	160,605,000.00	....	....	380,285,415.87	12,129,490.69	4,320,784.67	....
13. Monmouth	244,657.98	25,824.07	122,409,100.00	3,088,764.00	630,007	234,133,439.72	83,763,362.67	143,598.84	....
14. Morris	384,769.17	12,912.66	87,972,308.50	996,000.00	....	240,150,672.81	81,547,753.03	....	....
15. Ocean	176,166.55	87.54	101,261,466.07	6,262,000.00	2,500,000	133,385,895.93	88,310,551.27	....	....
16. Passaic	461,702.74	262,893.91	91,076,269.17	....	....	168,896,207.24	16,718,205.41	1,385,185.00	....
17. Salem	13,369.02	199.72	14,275,075.50	....	....	14,321,192.63	5,700,846.29	31,877.63	....
18. Somerset	407,844.77	....	79,544,000.00	2,564,962.00	....	121,831,146.25	38,396,871.29	....	....
19. Sussex	52,866.10	9,694.39	30,864,411.00	1,872,208.00	873,983	53,645,468.89	22,312,820.73	....	....
20. Union	257,677.50	....	108,094,000.00	....	....	209,807,505.60	45,965,114.01	3,390,423.25	....
21. Warren	91,885.54	....	29,921,359.33	784,126.00	....	34,847,687.15	8,003,809.00	....	....
Total	$10,310,476.51	$631,440.62	$1,806,887,131.76	$29,706,622.17	$6,922,649	$3,132,461,251.68	$704,541,456.74	$25,334,901.85	....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1988 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	
1.	$ 121,884,985.09	$ 294,594,000.00	$ 2,094,200,445	$12,645,652.22	$ 52,117,287.02	$ 15,546,420.00	$ 80,309,359.24	$ 1,601,600	$ 556,650	$ 14,415,750,745
2.	312,254,754.99	1,039,774,162.23	7,709,582,331	46,448,251.68	160,691,576.67	12,919,329.18	220,059,157.53	5,039,750	2,692,050	62,973,570,655
3.	45,053,816.78	270,975,774.73	2,171,993,559	25,196,243.00	57,468,297.88	7,776,639.49	90,441,180.37	1,797,749	1,234,170	12,096,305,509
4.	82,536,931.28	394,473,091.83	1,417,066,853	19,486,168.78	105,452,859.47	14,753,190.83	139,692,219.08	3,563,500	1,412,600	12,939,295,366
5.	49,890,685.83	135,545,144.19	790,052,890	9,859,190.50	36,728,702.98	6,696,751.57	53,284,645.05	1,002,750	337,250	8,415,586,295
6.	15,708,367.45	75,536,319.46	496,537,945	4,781,753.52	28,330,592.72	4,344,400.00	37,456,746.24	1,264,750	324,250	3,351,852,460
7.	245,550,583.39	779,093,541.76	3,666,110,000	51,289,768.41	362,071,768.12	29,604,717.71	442,966,254.24	2,858,030	1,241,550	28,001,394,046
8.	31,822,750.35	152,080,895.29	557,621,275	11,231,044.64	31,245,431.83	6,940,000.12	49,416,476.59	1,445,250	670,200	5,783,135,936
9.	203,757,950.61	488,047,135.77	3,968,660,148	17,992,557.09	215,489,419.35	19,294,596.00	252,776,572.44	2,167,500	624,800	16,094,273,244
10.	16,463,462.75	126,956,617.25	563,056,146	13,871,972.10	20,368,883.90	4,378,810.95	38,619,666.95	431,800	271,705	6,827,574,392
11.	62,442,788.48	287,990,530.25	1,613,106,953	16,823,094.50	112,113,376.73	10,208,530.80	139,145,002.03	2,151,550	867,852	12,789,670,988
12.	136,124,960.06	693,465,651.29	3,524,160,200	27,025,410.22	178,675,873.07	14,131,561.09	219,832,844.38	3,670,000	1,989,150	32,407,172,691
13.	121,522,338.10	565,690,610.33	2,402,785,635	43,454,853.00	103,199,166.20	16,120,833.83	162,774,853.03	2,181,750	1,459,850	29,112,757,342
14.	131,011,275.57	541,678,009.91	2,895,136,150	31,261,628.00	85,928,594.05	9,036,050.77	126,226,272.82	1,421,500	1,156,950	31,095,795,526
15.	87,041,331.53	418,761,244.80	1,839,783,862	38,854,467.55	73,001,322.02	12,876,609.39	124,732,398.96	4,912,250	1,706,800	24,235,051,639
16.	131,971,609.89	410,047,476.71	1,565,634,668	12,784,683.08	116,087,296.47	8,076,490.00	136,948,469.55	2,564,300	976,300	17,888,118,524
17.	3,235,075.05	37,564,067.10	154,398,830	6,154,364.37	23,404,227.00	2,822,438.00	32,381,029.37	531,000	202,650	1,592,192,048
18.	50,033,576.55	292,370,556.09	1,111,106,000	22,519,329.09	43,993,602.02	6,613,771.01	73,126,702.12	973,650	633,850	16,573,894,559
19.	23,844,657.72	133,413,549.34	535,269,472	8,464,005.69	16,954,710.80	5,293,000.00	30,711,716.49	593,350	341,500	6,092,434,668
20.	164,706,240.60	531,963,283.46	2,681,052,300	18,430,400.00	137,961,553.90	8,987,737.61	165,379,691.51	3,149,000	1,422,750	25,142,256,666
21.	12,087,798.24	85,644,779.72	386,952,025	8,164,636.38	16,072,285.11	3,098,371.94	27,335,293.43	679,300	269,170	3,831,635,533
	$2,048,945,940.31	$7,755,666,441.51	$42,144,267,687	$446,739,473.82	$1,977,356,827.31	$219,520,250.29	$2,643,616,551.42	$44,000,329	$20,392,047	$371,659,718,832

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 81,567,600	$ 167,634,500	$ 249,202,100	....	$ 249,202,100	$ 1,487,026	$ 250,689,126
2. Atlantic City	2,499,755,000	3,767,626,280	6,267,381,280	$ 22,200	6,267,359,080	23,169,442	6,290,528,522
3. Brigantine City	394,851,800	477,205,700	872,057,500	....	872,057,500	4,957,454	877,014,954
4. Buena Borough	13,539,900	75,441,000	88,980,900	192,700	88,788,200	2,113,448	90,901,648
5. Buena Vista Township	20,324,230	44,468,906	64,793,136	....	64,793,136	737,582	65,530,718
6. Corbin City	6,356,200	6,526,600	12,882,800	....	12,882,800	128,862	13,011,662
7. Egg Harbor City	27,695,900	91,161,000	118,856,900	17,500	118,839,400	3,309,698	122,149,098
8. Egg Harbor Township	306,849,800	524,585,400	831,435,200	....	831,435,200	11,318,001	842,753,201
9. Estell Manor City	10,951,420	10,119,628	21,071,048	....	21,071,048	228,536	21,299,584
10. Folsom Borough	2,742,105	14,722,215	17,464,320	....	17,464,320	526,812	17,991,132
11. Galloway Township	224,492,600	382,266,500	606,759,100	....	606,759,100	9,542,469	616,301,569
12. Hamilton Township	243,634,000	334,677,500	578,311,500	....	578,311,500	9,659,747	587,971,247
13. Hammonton Town	105,189,400	302,029,800	407,219,200	....	407,219,200	10,390,491	417,609,691
14. Linwood City	92,367,900	157,618,500	249,986,400	....	249,986,400	1,179,982	251,166,382
15. Longport Borough	175,647,450	95,823,600	271,471,050	....	271,471,050	276,453	271,747,503
16. Margate City	275,879,200	366,119,900	641,999,100	....	641,999,100	1,467,591	643,466,691
17. Mullica Township	60,436,600	88,659,861	149,096,461	31,000	149,065,461	1,955,449	151,020,910
18. Northfield City	118,244,400	196,775,300	315,019,700	....	315,019,700	1,595,975	316,615,675
19. Pleasantville City	85,049,600	204,479,000	289,528,600	7,736,500	281,792,100	14,179,295	295,971,395
20. Port Republic City	15,815,601	19,809,300	35,624,901	3,200	35,621,701	469,936	36,091,637
21. Somers Point City	147,474,600	314,770,400	462,245,000	....	462,245,000	7,272,995	469,517,995
22. Ventnor City	141,982,200	285,040,017	427,022,217	....	427,022,217	3,633,467	430,655,684
23. Weymouth Township	18,681,600	26,189,800	44,871,400	247,600	44,623,800	776,201	45,400,001
Totals	$5,069,529,106	$7,953,750,707	$13,023,279,813	$8,250,700	$13,015,029,113	$110,376,912	$13,125,406,025

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1988 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Absecon City	$ 2.485	92.17	....	....	$ 22,525,515	$ 273,214,641	$ 1,234,016.00	....	....
2. Atlantic City	2.072	94.40	....	....	458,204,030	6,748,732,552	30,481,689.85	....	....
3. Brigantine City	1.772	102.72	....	$ 21,315,405	....	855,699,549	3,864,898.79	....	....
4. Buena Borough	2.667	98.86	....	....	2,887,165	93,788,813	423,611.62	....	....
5. Buena Vista Township	4.559	38.08	....	....	107,818,791	173,349,509	782,959.75	....	....
6. Corbin City	1.655	107.56	....	809,554	....	12,202,108	55,112.70	....	....
7. Egg Harbor City	2.841	127.78	....	23,961,499	....	98,187,599	443,479.41	....	....
8. Egg Harbor Township	2.248	93.39	....	....	65,434,587	908,187,768	4,101,969.91	....	....
9. Estell Manor City	4.069	43.68	....	....	27,576,152	48,875,736	220,754.79	....	....
10. Folsom Borough	7.979	31.36	....	....	39,191,171	57,182,303	258,272.68	....	....
11. Galloway Township	2.532	92.07	....	....	57,194,534	673,496,103	3,041,948.87	....	....
12. Hamilton Township	2.306	102.18	....	5,894,790	....	582,076,457	2,629,037.96	....	....
13. Hammonton Town	2.369	105.83	....	14,388,707	....	403,220,984	1,821,209.67	....	....
14. Linwood City	3.054	82.17	....	....	55,814,192	306,980,574	1,386,525.04	....	....
15. Longport Borough	1.261	83.99	....	....	52,329,452	324,076,955	1,463,743.47	....	....
16. Margate City	2.197	73.35	....	....	236,904,143	880,370,834	3,976,330.45	....	....
17. Mullica Township	2.607	98.49	....	....	3,553,983	154,574,893	698,161.31	....	....
18. Northfield City	2.536	99.69	....	....	4,727,007	321,342,682	1,451,393.71	....	....
19. Pleasantville City	3.836	83.56	....	....	59,795,655	355,767,050	1,606,876.67	....	....
20. Port Republic City	2.581	99.40	....	....	455,365	36,547,002	165,070.16	....	....
21. Somers Point City	2.062	104.46	....	16,001,935	....	453,516,060	2,048,375.12	....	....
22. Ventnor City	3.017	55.34	....	....	348,512,987	779,168,671	3,519,235.29	....	....
23. Weymouth Township	2.209	106.50	....	2,402,461	....	42,997,540	194,205.01	....	....
Totals	....	....	....	$84,774,351	$1,542,924,709	$14,583,556,383	$65,868,878.23	....	....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Absecon City	$ 6,076.55		$ 1,227,939.45	$ 88,334.64	$ 66,098.62	$ 2,834,795.00		$ 48,870.50	
2. Atlantic City	152,034.19		30,329,655.66			22,360,378.00			
3. Brigantine City	76,006.80		3,788,891.99	276,661.27	207,019.40	3,885,155.00		568,322.00	
4. Buena Borough	541.03		423,070.59	30,323.41	22,690.33		B $ 1,114,961.15		
5. Buena Vista Township			782,959.75	56,046.65	41,938.45		B 2,046,007.95		
6. Corbin City	1,008.70		54,104.00	3,945.13	2,952.06	125,428.00			
7. Egg Harbor City	57.58		443,421.83	31,745.61	23,754.53	1,025,199.65	G 806,230.84		
8. Egg Harbor Township	7,587.52		4,094,382.39	293,631.54	219,717.87	11,020,227.00			
9. Estell Manor City			220,754.79	15,802.30	11,824.51	618,253.50			
10. Folsom Borough	1,286.13		256,986.55	18,487.95	13,834.11	792,363.13			
11. Galloway Township	6,578.14		3,035,370.73	217,752.00	162,938.92	5,596,528.10	G 4,713,428.71		
12. Hamilton Township	6,667.13		2,622,370.83	188,194.57	140,821.76	5,445,841.00	G 3,935,515.67		
13. Hammonton Town	25,538.20		1,795,671.47	130,367.75	97,551.26	5,681,201.00			
14. Linwood City	238.53		1,386,286.51	99,251.70	74,267.81	2,588,362.50	M 1,378,263.26	135,665.00	
15. Longport Borough	890.70		1,462,852.77	104,779.23	78,403.94	351,408.00			
16. Margate City	2,917.11		3,973,413.34		212,988.12	3,850,934.00		712,458.75	
17. Mullica Township		$ 1.55	898,162.86	49,976.52	37,396.31	1,160,579.00	G 1,138,909.78		
18. Northfield City	4,633.73		1,446,759.98		77,742.44	2,514,313.50	M 1,540,451.40	10,271.70	
19. Pleasantville City	4,526.55		1,602,350.12	115,025.14	86,070.73	4,974,027.34			
20. Port Republic City	415.04		164,655.12	11,816.23	8,841.82	572,473.00		73,345.00	
21. Somers Point City	30,699.42		2,017,675.70	146,628.95	109,719.14	2,922,235.01	M 1,922,992.64	13,442.55	
22. Ventnor City	5,658.96		3,513,576.33	251,917.62	188,504.28	3,266,232.00		743,345.00	
23. Weymouth Township	11,086.53		183,118.48	13,901.79	10,402.39	656,099.04			
Totals	$344,448.54	$1.55	$65,524,431.24	$2,144,590.00	$1,895,479.00	$82,242,032.77	$18,596,761.40	$2,305,720.50	

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 1,961,656.22	$ 6,227,694.63	$ 33,951,900	$ 1,000,000.00	$ 1,194,506.28	$ 180,000	$ 2,374,506.28	$ 48,250	$ 31,350
2. Atlantic City	77,612,258.22	130,302,291.88	1,200,441,405	500,000.00	20,354,489.09	7,412,000	28,266,489.09	260,000	55,050
3. Brigantine City	6,811,032.00	15,537,081.66	26,069,600	697,000.00	1,593,619.00	633,920	2,924,539.00	79,500	32,650
4. Buena Borough	832,426.21	2,423,471.69	11,119,400	....	901,986.99	148,000	1,049,986.99	58,250	10,600
5. Buena Vista Township	60,000.00	2,986,952.80	8,490,170	315,000.00	699,496.06	340,000	1,354,496.06	64,750	14,200
6. Corbin City	28,800.00	215,229.19	4,327,100	64,801.52	97,557.99	10,000	172,359.51	5,750	1,150
7. Egg Harbor City	1,138,736.00	3,469,088.46	18,358,700	....	1,038,095.00	180,000	1,218,095.00	54,750	17,050
8. Egg Harbor Township	3,309,893.00	18,937,851.80	184,202,900	1,320,000.00	5,564,530.00	1,350,000	8,234,530.00	88,600	44,850
9. Estell Manor City	....	866,635.10	2,588,830	187,075.26	195,357.50	70,000	452,432.76	9,750	3,350
10. Folsom Borough	353,821.00	1,435,492.74	465,790	60,000.00	433,176.00	115,000	608,176.00	12,000	6,850
11. Galloway Township	1,873,556.00	15,599,574.46	162,666,200	1,122,195.00	3,116,193.00	1,075,000	5,313,388.00	89,250	38,050
12. Hamilton Township	1,223,491.23	13,556,235.06	130,874,100	1,632,425.00	3,260,811.34	715,000	5,608,236.34	113,500	31,250
13. Hammonton Town	2,184,950.60	9,889,742.08	49,737,000	291,079.19	1,603,980.77	547,100	2,442,159.96	148,750	34,650
14. Linwood City	2,007,370.82	7,669,467.60	27,078,200	303,283.57	1,433,018.06	108,000	1,844,301.63	34,000	26,700
15. Longport Borough	1,429,000.00	3,426,443.94	12,320,000	188,000.00	359,010.22	110,000	657,010.22	15,750	8,300
16. Margate City	5,381,713.82	14,131,508.03	32,546,300	1,350,000.00	1,868,757.94	300,000	3,518,757.94	69,750	42,250
17. Mullica Township	852,064.36	3,937,088.83	8,104,600	360,000.00	540,728.87	425,000	1,325,728.87	37,750	14,700
18. Northfield City	2,437,771.05	8,027,310.07	47,112,400	400,000.00	1,805,296.13	250,000	2,455,296.13	58,250	38,800
19. Pleasantville City	4,574,072.00	11,351,545.33	52,470,250	1,260,000.00	2,566,728.00	650,000	4,476,728.00	139,500	34,250
20. Port Republic City	100,177.09	931,308.26	3,492,700	37,500.00	199,161.40	60,000	296,661.40	8,000	3,950
21. Somers Point City	2,548,168.48	9,880,862.47	46,350,500	283,500.00	1,191,760.65	375,000	1,850,260.65	91,500	29,900
22. Ventnor City	5,025,050.01	12,988,625.24	28,949,500	1,146,061.00	1,931,985.92	391,000	3,469,046.92	97,750	33,000
23. Weymouth Township	138,976.98	1,002,498.68	2,482,900	127,731.68	167,040.81	101,400	396,172.49	16,250	3,750
Totals	$121,884,985.09	$294,594,000.00	$2,094,200,445	$12,645,652.22	$52,117,287.02	$15,546,420	$80,309,359.24	$1,601,600	$556,650

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Apportioned) for the support of the County Budget	$29,203,012.37
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.4516653997
Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	0323315895
Rate per $100 to be applied to Column 11 for apportionment of Local Health Services Taxes	0241930009

Net County Taxes Apportioned (12A III)	$65,524,431.24
*Adjustments (Net Total 12A IIb) + / -	$ + 344,446.99
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$65,868,878.23

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	— Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allendale Borough	$ 204,267,500	$ 249,165,582	$ 453,433,082	$ 3,000	$ 453,430,082	$ 1,166,645	$ 454,596,727
2. Alpine Borough	133,360,840	149,967,650	283,328,490		283,328,490	302,578	283,631,068
3. Bergenfield Borough	146,009,710	243,534,600	389,544,310		389,544,310	1,030,647	390,574,957
4. Bogota Borough	189,515,700	137,404,900	326,920,600		326,920,600	780,936	327,701,536
5. Carlstadt Borough	652,985,500	542,390,100	1,195,375,600	311,100	1,195,064,500	3,182,019	1,198,246,519
6. Cliffside Park Borough	253,148,000	518,843,800	771,991,800		771,991,800	2,984,959	774,976,759
7. Closter Borough	133,765,700	204,825,900	338,591,600		338,591,600	3,098,690	341,690,290
8. Cresskill Borough	319,234,800	323,314,000	642,548,800		642,548,800	773,487	643,322,287
9. Demarest Borough	235,077,200	191,664,740	426,741,940		426,741,940	588,403	427,330,343
10. Dumont Borough	372,003,600	713,580,000	1,085,583,600		1,085,583,600	8,476,014	1,094,059,614
11. Elmwood Park Borough	672,340,050	545,515,350	1,217,855,400		1,217,855,400	3,183,316	1,221,038,716
12. East Rutherford Borough	174,534,850	302,920,750	477,455,600		477,455,600	6,279,464	483,735,064
13. Edgewater Borough	270,745,000	329,948,900	600,693,900	22,700	600,671,200	673,368	601,344,568
14. Emerson Borough	249,762,000	191,416,000	441,178,000		441,178,000	1,151,121	442,329,121
15. Englewood City	988,839,400	1,040,279,600	2,029,119,000	740,100	2,028,378,900	19,625,705	2,048,004,605
16. Englewood Cliffs Borough	112,496,700	207,438,000	319,934,700		319,934,700	466,439	320,401,139
17. Fair Lawn Borough	1,152,199,000	1,222,523,700	2,374,722,700		2,374,722,700	15,530,300	2,390,253,000
18. Fairview Borough	62,089,000	117,453,870	179,542,870	124,500	179,418,370	391,462	179,809,832
19. Fort Lee Borough	877,514,300	2,289,520,765	3,167,035,065	12,500	3,167,022,565	15,403,969	3,182,426,534
20. Franklin Lakes Borough	955,741,500	895,272,000	1,851,013,500		1,851,013,500	2,393,042	1,853,406,542
21. Garfield City	585,989,900	870,515,700	1,456,505,600		1,456,505,600	2,918,531	1,459,424,131
22. Glen Rock Borough	316,006,400	559,236,500	875,242,900	6,400	875,236,500	1,670,406	876,906,906
23. Hackensack City	1,116,472,100	1,239,895,200	2,356,367,300		2,356,367,300	29,037,836	2,385,405,136
24. Harrington Park Borough	230,721,400	198,311,700	429,033,100		429,033,100	553,171	429,586,271
25. Hasbrouck Heights Borough	246,890,780	457,390,120	704,280,900		704,280,900	1,716,761	705,997,661
26. Haworth Borough	216,271,200	166,045,200	382,316,400		382,316,400	438,797	382,755,197
27. Hillsdale Borough	311,175,720	303,002,690	614,178,410	13,700	614,164,710	10,115,943	624,280,653
28. Hohokus Borough	110,139,200	150,817,700	260,956,900		260,956,900	503,931	261,460,831
29. Leonia Borough	174,807,800	216,230,485	391,038,285	474,300	390,563,985	940,350	391,504,335
30. Little Ferry Borough	211,720,900	263,458,900	475,179,800	10,100	475,169,700	9,748,071	484,917,771
31. Lodi Borough	479,257,800	521,377,900	1,000,635,700	450,000	1,000,185,700	2,641,639	1,002,827,339
32. Lyndhurst Township	247,378,400	391,556,600	638,935,000		638,935,000	1,796,753	640,731,753
33. Mahwah Township	883,334,000	766,494,900	1,649,828,900	9,300	1,649,819,600	27,076,448	1,676,896,048
34. Maywood Park Borough	371,362,800	309,392,000	680,754,800		680,754,800	1,606,646	682,361,446
35. Midland Park Borough	234,517,800	285,122,200	519,640,000		519,640,000	3,108,558	522,748,558
36. Montvale Borough	223,353,800	384,975,550	608,329,350	13,000	608,316,350	1,702,032	610,018,382
37. Moonachie Borough	111,967,200	189,858,900	301,826,100		301,826,100	856,699	302,682,799
38. New Milford Borough	492,578,900	458,079,900	950,658,800		950,658,800	1,045,266	951,704,066
39. North Arlington Borough	292,174,600	486,526,100	778,700,700		778,700,700	1,108,848	779,809,548
40. Northvale Borough	145,722,424	201,475,876	347,198,300		347,198,300	664,303	347,862,603

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
41. Norwood Borough	175,582,100	147,118,700	322,700,800	....	322,700,800	952,476	323,653,276
42. Oakland Borough	486,273,400	562,648,700	1,048,922,100	....	1,048,922,100	4,837,422	1,053,759,522
43. Old Tappan Borough	146,568,200	171,072,700	317,640,900	....	317,640,900	582,128	318,223,028
44. Oradell Borough	341,202,200	302,207,600	643,409,800	8,100	643,401,700	2,325,446	645,727,146
45. Palisades Park Borough	153,700,600	183,957,100	337,657,700	....	337,657,700	330,054	337,987,754
46. Paramus Borough	780,605,200	2,068,827,400	2,849,432,600	....	2,849,432,600	8,963,815	2,858,396,415
47. Park Ridge Borough	150,427,900	249,615,700	400,043,600	....	400,043,600	1,804,446	401,848,046
48. Ramsey Borough	535,876,400	789,852,500	1,325,728,900	....	1,325,728,900	14,159,123	1,339,888,023
49. Ridgefield Borough	386,776,800	343,274,800	730,051,600	....	730,051,600	1,317,338	731,368,938
50. Ridgefield Park Township	205,593,300	195,929,300	401,522,600	1,001,400	400,521,200	764,122	401,285,322
51. Ridgewood Township	1,253,665,400	1,320,602,400	2,574,267,800	....	2,574,267,800	14,013,167	2,588,280,967
52. River Edge Borough	433,259,000	363,725,400	796,984,400	....	796,984,400	12,638,501	809,622,901
53. Rivervale Township	245,853,700	316,331,300	562,185,000	....	562,185,000	737,280	562,922,280
54. Rochelle Park Township	166,522,600	209,960,100	376,482,700	....	376,482,700	31,312,503	407,795,203
55. Rockleigh Borough	24,197,900	59,190,400	83,388,300	....	83,388,300	317,470	83,705,770
56. Rutherford Borough	707,276,400	547,481,200	1,254,757,600	2,200,700	1,252,556,900	17,278,579	1,269,835,479
57. Saddle Brook Township	145,225,700	267,012,000	412,237,700	....	412,237,700	1,000,046	413,237,746
58. Saddle River Borough	205,803,800	221,110,900	426,914,700	....	426,914,700	645,166	427,559,866
59. South Hackensack Township	175,120,100	179,321,900	354,442,000	....	354,442,000	672,963	355,114,963
60. Teaneck Township	1,427,791,400	1,427,904,900	2,855,696,300	....	2,855,696,300	6,639,400	2,862,335,700
61. Tenafly Borough	358,426,500	450,750,040	809,176,540	....	809,176,540	1,328,983	810,505,523
62. Teterboro Borough	68,095,500	142,589,780	210,685,280	....	210,685,280	1,355,815	212,041,095
63. Upper Saddle River Borough	520,805,650	619,692,400	1,140,498,050	....	1,140,498,050	5,730,497	1,146,228,547
64. Waldwick Borough	278,720,500	381,081,100	659,801,600	....	659,801,600	1,133,690	660,935,290
65. Wallington Borough	60,891,200	91,267,800	152,159,000	266,000	151,893,000	574,908	152,467,908
66. Washington Township	324,347,300	298,136,100	622,483,400	....	622,483,400	748,528	623,231,928
67. Westwood Borough	315,841,600	309,874,200	625,715,800	....	625,715,800	1,493,884	627,209,684
68. Woodcliff Lakes Borough	160,376,750	255,911,750	416,288,500	....	416,288,500	1,607,454	417,895,954
69. Wood-Ridge Borough	123,421,200	187,542,763	310,963,963	....	310 963,963	795,265	311,759,228
70. Wyckoff Township	638,839,900	528,607,900	1,167,447,800	18,000	1,167,429,800	5,982,885	1,173,412,685
Totals	$26,154,561,674	$32,029,343,161	$58,183,904,835	$5,684,900	$58,178,219,935	$328,776,927	$58,506,996,862

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		1	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Allendale Borough	$ 2.33	79.06			$ 122,348,601	$ 576,945,328	$ 1,434,260.73		$ 19,017.98
2. Alpine Borough	1.33	52.98			253,291,959	536,923,027	1,334,767.04		10,881.76
3. Bergenfield Borough	7.36	32.15			830,990,700	1,221,565,657	3,036,758.53		49,961.13
4. Bogota Borough	2.48	91.57			39,703,196	367,404,732	913,352.02		15,763.39
5. Carlstadt Borough	1.01	114.23		$ 117,980,203		1,080,266,316	2,685,494.58		43,170.19
6. Cliffside Park Borough	2.35	63.11			460,641,119	1,235,617,878	3,071,691.74		45,029.55
7. Closter Borough	3.66	49.45			350,668,040	692,358,330	1,721,172.38		24,283.65
8. Cresskill Borough	1.70	95.39			34,531,574	677,853,861	1,685,114.90		21,387.69
9. Demarest Borough	1.72	91.42			40,799,140	468,129,483	1,163,749.32		14,255.59
10. Dumont Borough	1.67	132.41		263,003,132		831,056,482	2,065,969.89		34,315.17
11. Elmwood Park Borough	1.17	126.20		226,450,683		994,588,033	2,472,502.13		45,214.85
12. East Rutherford Borough	1.48	92.04			71,075,489	554,810,553	1,379,234.65		27,379.66
13. Edgewater Borough	1.11	131.50		93,258,335		508,086,233	1,263,080.04		20,098.71
14. Emerson Borough	2.18	86.69			71,019,386	513,348,507	1,276,161.83		19,739.46
15. Englewood City	1.75	126.69		402,747,719		1,645,256,886	4,090,036.30		60,718.16
16. Englewood Cliffs Borough	3.25	29.30			801,161,498	1,121,562,637	2,788,155.42		41,607.04
17. Fair Lawn Borough	1.46	116.82	$ 51,151	302,952,679		2,087,351,472	5,189,064.01		88,104.02
18. Fairview Borough	5.37	37.69			306,314,478	486,124,310	1,208,483.67		20,514.63
19. Fort Lee Borough	1.23	108.10		227,439,096		2,954,987,438	7,345,968.89		93,921.15
20. Franklin Lakes Borough	1.04	113.65		216,955,138		1,636,451,404	4,068,146.26		42,233.83
21. Garfield City	1.33	140.37		395,730,029		1,063,694,102	2,644,296.78		46,461.60
22. Glen Rock Borough	1.83	99.17			12,204,048	889,110,954	2,210,290.75		33,775.12
23. Hackensack City	1.87	114.15		233,101,349		2,152,303,787	5,350,532.61		84,990.82
24. Harrington Park Borough	1.66	119.03		68,077,321		361,508,950	898,695.36		13,458.75
25. Hasbrouck Heights Borough	2.00	82.15			158,446,425	864,444,086	2,148,970.00		29,716.17
26. Haworth Borough	1.48	115.60		50,578,153		332,177,044	825,777.53		11,916.69
27. Hillsdale Borough	2.27	87.96			87,701,069	711,981,722	1,769,955.27		27,982.38
28. Hohokus Borough	2.33	57.60			194,116,437	455,577,268	1,132,545.06		17,410.99
29. Leonia Borough	2.58	67.40			191,360,747	582,865,082	1,448,976.98		18,528.44
30. Little Ferry Borough	1.87	82.64			105,547,760	590,465,531	1,467,871.36		22,746.12
31. Lodi Borough	1.93	108.53		62,874,655		939,952,684	2,336,681.06		40,875.34
32. Lyndhurst Township	2.72	48.13	80,187		717,526,694	1,358,338,634	3,376,770.14		55,952.27
33. Mahwah Township	1.26	95.10			113,315,995	1,790,212,043	4,450,388.45	646,525.14	52,679.48
34. Maywood Park Borough	1.44	104.04		16,969,236		665,392,210	1,654,135.79		24,266.92
35. Midland Park Borough	1.59	103.32		9,981,883		512,766,675	1,274,715.42		18,877.02
36. Montvale Borough	2.37	62.50			374,696,980	984,717,362	2,447,964.08		32,993.25
37. Moonachie Borough	1.49	69.47			146,431,223	449,114,022	1,116,477.72		18,876.53
38. New Milford Borough	1.54	119.25		149,899,430		801,804,656	1,993,251.13		32,623.54
39. North Arlington Borough	1.28	123.08		137,605,074		642,204,474	1,596,492.10		29,952.10
40. Northvale Borough	2.10	82.50			83,455,330	431,317,933	1,072,237.42		17,650.28

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
41. Norwood Borough	2.13	74.82	....	....	112,007,998	435,661,274	1,083,034.78	....	14,682.33
42. Oakland Borough	1.75	118.09	....	154,526,642	....	899,232,880	2,235,453.42	....	33,517.54
43. Old Tappan Borough	1.86	75.23	....	....	106,987,334	425,210,362	1,057,054.27	....	14,043.50
44. Oradell Borough	1.84	86.19	....	....	106,632,400	752,359,546	1,870,332.76	....	29,596.30
45. Palisades Park Borough	3.92	47.10	....	....	387,206,793	725,194,547	1,802,801.77	....	27,335.24
46. Paramus Borough	1.36	95.29	....	....	223,957,901	3,082,354,316	7,662,597.35	1,666,666.67	35,793.06
47. Park Ridge Borough	2.83	66.59	....	....	204,497,357	606,345,403	1,507,348.02	....	21,805.34
48. Ramsey Borough	1.69	108.84	....	96,572,861	....	1,243,315,162	3,090,826.85	....	42,712.00
49. Ridgefield Borough	.97	95.72	....	....	58,186,876	789,555,814	1,962,801.05	....	38,567.59
50. Ridgefield Park Township	3.02	64.52	....	....	229,831,400	631,116,722	1,568,928.43	....	23,080.79
51. Ridgewood Township	1.79	112.84	....	282,289,696	....	2,305,991,271	5,732,592.94	....	79,814.54
52. River Edge Borough	1.59	117.44	....	114,391,429	....	695,231,472	1,728,314.88	....	27,916.76
53. Rivervale Township	2.46	74.75	....	....	193,036,916	755,959,196	1,879,281.33	....	25,882.54
54. Rochelle Park Township	1.65	85.01	....	....	72,798,439	480,593,642	1,194,734.67	....	22,666.36
55. Rockleigh Borough	1.11	57.65	....	....	66,851,602	150,557,372	374,279.01	....	8,092.46
56. Rutherford Borough	1.79	117.54	....	180,213,138	....	1,089,622,341	2,708,753.25	....	40,782.62
57. Saddle Brook Township	3.29	47.26	51,711	....	482,345,326	895,634,783	2,226,508.70	....	42,989.41
58. Saddle River Borough	1.36	55.13	....	....	348,045,152	775,605,018	1,928,119.98	....	19,623.77
59. South Hackensack Township	1.30	121.10	....	43,458,233	....	311,656,730	774,764.93	....	14,049.00
60. Teaneck Township	1.77	127.36	....	598,934,218	....	2,263,401,482	5,626,716.60	....	82,266.89
61. Tenafly Borough	3.02	58.06	....	....	591,808,276	1,402,313,799	3,486,090.47	....	48,984.45
62. Teterboro Borough	.83	106.51	....	....	6,985,873	219,026,968	544,491.42	....	14,048.00
63. Upper Saddle River Borough	1.25	110.03	....	98,346,328	....	1,047,882,219	2,604,989.14	....	36,118.26
64. Waldwick Borough	1.76	104.08	....	21,673,355	....	639,261,935	1,589,177.07	....	24,346.38
65. Wallington Borough	5.02	35.80	....	....	279,062,781	431,550,689	1,072,816.05	....	20,731.54
66. Washington Township	1.77	90.17	....	....	69,138,744	692,370,672	1,721,203.06	....	24,595.99
67. Westwood Borough	1.87	90.09	....	....	78,162,065	705,371,749	1,753,523.16	....	27,317.02
68. Woodcliff Lakes Borough	2.66	56.74	....	....	319,888,748	737,784,702	1,834,100.34	....	21,883.14
69. Wood-Ridge Borough	2.82	61.59	....	....	215,808,027	527,567,255	1,311,509.01	....	26,203.92
70. Wyckoff Township	1.94	80.00	....	....	297,189,788	1,470,602,473	3,655,853.11	....	54,413.65
Totals	....	....	$183,049	$4,566,010,015	$10,017,799,684	$63,958,969,580	$158,999,187.16	$2,313,191.81	$2,313,191.81

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale Borough	$ 14,350.75		$ 1,438,927.96			$ 4,112,164.25	N$ 2,336,336.49		
2. Alpine Borough	9,738.44		1,335,910.36			1,753,608.00			
3. Bergenfield Borough	7,284.98		3,079,434.68			16,818,624.50			
4. Bogota Borough	2,571.74		926,543.67			4,710,335.50			
5. Carlstadt Borough	38,250.28		2,690,414.49			2,967,548.00	CE 2,304,521.23		
6. Cliffside Park Borough	2,874.74		3,113,846.55			7,386,706.50			
7. Closter Borough	990.06		1,744,465.95			4,691,697.00	N 2,826,576.70		
8. Cresskill Borough	3,581.52		1,702,921.07			6,478,650.00			
9. Demarest Borough	970.21		1,177,034.70			2,681,327.00	N 1,647,952.71		
10. Dumont Borough	757.63		2,099,527.43			10,571,042.61			
11. Elmwood Park Borough	6,582.23		2,509,134.75			7,324,841.00			
12. East Rutherford Borough	3,748.18		1,402,866.13			3,259,348.00	CE 1,153,063.77		
13. Edgewater Borough	3,934.90		1,279,243.85			1,865,545.00			
14. Emerson Borough	3,958.23		1,291,943.06			5,844,780.00			
15. Englewood City	9,009.70		4,141,744.76			15,487,500.00		$ 1,040,220.00	
16. Englewood Cliffs Borough	153.39		2,829,609.07			3,774,893.50			
17. Fair Lawn Borough	38,113.94		5,239,054.09			21,196,871.00			
18. Fairview Borough	2,033.98		1,226,964.32			4,480,410.75			
19. Fort Lee Borough	128,489.89		7,311,420.15			16,714,714.00			
20. Franklin Lakes Borough	64,555.43		4,045,824.66			6,140,051.90	R 5,704,142.45		
21. Garfield City	51,048.02		2,639,710.36			10,683,897.50			
22. Glen Rock Borough	68,276.11		2,175,789.76			9,696,785.00			
23. Hackensack City		$ 16,705.55	5,452,228.98			19,610,952.00		1,270,000.00	
24. Harrington Park Borough	1,030.15		911,123.96			2,852,695.00	N 1,518,677.20		
25. Hasbrouck Heights Borough	7,746.80		2,170,939.37			7,125,054.00			
26. Haworth Borough	161.64		837,532.58			1,695,207.98	N 1,355,080.20		
27. Hillsdale Borough	4,239.82		1,793,697.83			5,108,031.00	P 3,202,941.55		
28. Hohokus Borough	722.74		1,149,233.31			2,876,284.00			
29. Leonia Borough	3,819.82		1,463,685.60			5,750,040.66			
30. Little Ferry Borough	4,192.68		1,486,424.80			4,202,478.00			
31. Lodi Borough	38,119.85		2,339,436.55			10,738,334.00			
32. Lyndhurst Township		25,579.01	3,458,301.42			9,202,295.00			
33. Mahwah Township	254,345.68		3,602,197.11			13,000,120.00			
34. Maywood Park Borough	196.94		1,678,206.77			4,516,538.50			
35. Midland Park Borough	15,037.78		1,278,554.66			4,407,845.61			
36. Montvale Borough	7,062.49		2,473,894.84			4,238,424.70	P 4,172,428.69		
37. Moonachie Borough	5,251.05		1,130,103.20			1,972,050.00			
38. New Milford Borough	154,716.80		1,871,157.87			9,032,126.00			
39. North Arlington Borough	285.04		1,626,159.16			6,064,636.00			
40. Northvale Borough	6,748.66		1,083,139.04			2,354,951.50	N 1,802,878.53		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	ii Adjustments Resulting From		iii	(a)	(b)	i District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood Borough	526.64		1,097,190.47			2,461,060.00	N 1,696,191.30		
42. Oakland Borough	165,393.24		2,103,577.72			8,060,824.60	R 3,545,956.51		
43. Old Tappan Borough		7,048.76	1,078,146.53			2,577,712.00	N 1,789,485.86		
44. Oradell Borough	1,737.40		1,898,191.66			2,459,636.00	RD 4,482,851.50		
45. Palisades Park Borough	4,641.37		1,825,495.64			6,647,228.53			
46. Paramus Borough	205,233.35		5,826,490.39			21,315,018.00			
47. Park Ridge Borough	87.97		1,529,065.39			6,534,505.50			
48. Ramsey Borough	34,049.88		3,099,488.97			13,246,763.50			
49. Ridgefield Borough	593.19		2,000,775.45			5,092,702.00			
50. Ridgefield Park Township	1,804.67		1,590,204.55			6,574,905.69			
51. Ridgewood Township	55,137.64		5,757,269.84			27,759,074.00			
52. River Edge Borough	11,145.82		1,745,085.82			3,356,370.91	RD 3,887,883.50		
53. Rivervale Township	1,195.74		1,903,968.13			5,658,192.00	P 2,954,043.26		
54. Rochelle Park Township	513.91		1,216,887.12			3,057,365.00			
55. Rockleigh Borough			382,371.47			92,000.35			
56. Rutherford Borough	4,317.85		2,745,218.02			11,045,821.00			
57. Saddle Brook Township	28.67		2,269,469.44			7,430,646.50			
58. Saddle River Borough		1,995.26	1,949,739.01			2,204,224.29			
59. South Hackensack Township			788,813.93			1,676,800.00			
60. Teaneck Township		1,187.80	5,710,171.29			28,655,710.50			
61. Tenafly Borough	3,114.22		3,531,960.70			13,131,111.00			
62. Teterboro Borough	372.36		558,167.06			14,300.00			
63. Upper Saddle River Borough		24,169.22	2,665,276.62			5,470,697.28	NH 3,931,766.51		
64. Waldwick Borough	3,128.70		1,610,394.75			7,525,729.50			
65. Wallington Borough	1,710.49		1,091,837.10			3,769,306.00			
66. Washington Township	607.62		1,745,191.43				W 5,929,276.06		
67. Westwood Borough	2,922.66		1,777,917.52				W 5,985,680.44		
68. Woodcliff Lakes Borough	10,365.90		1,845,617.58			3,205,882.06	P 3,154,423.33		
69. Wood-Ridge Borough	1,141.58		1,336,571.35			4,358,559.24			
70. Wyckoff Township	16,720.08		3,693,546.68			9,081,422.50	R 5,325,119.04		
Totals	$1,493,423.26	$76,685.60	$157,582,449.50			$495,852,972.91	$70,907,276.83	$2,310,220.00	

CE Carlstadt-East Rutherford Regional High School District Amount to be Apportioned	$ 3,457,585.00
NH Northern Highlands Regional High School District Amount to be Apportioned	$ 6,268,103.00
N Northern Valley Regional High School District Amount to be Apportioned	$12,836,842.50
P Pascack Valley Regional High School District Amount to be Apportioned	$13,483,836.83
R Ramapo Indian Hills Regional High School District Amount to be Apportioned	$14,575,218.00
RD River Dell Regional High School District Amount to be Apportioned	$ 8,370,735.00
W Westwood Regional School District Amount to be Apportioned	$11,914,956.50

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Borough	$ 2,685,690.64	$ 10,573,119.34	$ 46,328,500	$ 460,000.00	$ 1,692,008.84	$ 149,400.00	$ 2,301,408.84	$ 11,750	$ 17,300
2. Alpine Borough	663,725.00	3,753,243.36	464,665,700	164,000.00	825,785.34	150,000.00	1,139,785.34	2,500	3,400
3. Bergenfield Borough	8,821,855.00	28,719,914.18	33,343,800	225,000.00	2,356,521.00	180,000.00	2,761,521.00	136,500	89,100
4. Bogota Borough	2,457,761.00	8,094,640.17	21,208,800	350,000.00	962,730.67	90,000.00	1,402,730.67	59,750	26,900
5. Carlstadt Borough	4,107,631.46	12,070,115.18	25,484,800	300,000.00	2,056,011.41	74,000.00	2,430,011.41	62,750	21,300
6. Cliffside Park Borough	7,700,385.00	16,200,938.05	64,989,878	1,500,000.00	1,739,373.00	200,000.00	3,439,373.00	126,500	43,550
7. Closter Borough	3,229,808.00	12,492,547.65	25,238,900	540,000.00	1,805,092.00	215,000.00	2,560,092.00	39,500	32,550
8. Cresskill Borough	2,731,970.34	10,913,541.41	51,153,400	330,000.00	1,811,980.70	93,000.00	2,234,980.70	46,250	34,250
9. Demarest Borough	1,641,606.98	7,347,921.39	72,470,900	124,000.00	819,205.10	100,000.00	1,043,205.10	16,500	17,550
10. Dumont Borough	5,505,265.08	18,175,835.12	61,570,100	430,000.00	1,511,997.17	234,800.00	2,176,797.17	116,500	70,750
11. Elmwood Park Borough	4,395,276.95	14,229,252.70	62,967,100	305,000.00	5,262,483.74	224,800.00	5,792,283.74	225,750	61,000
12. East Rutherford Borough	1,330,432.98	7,145,[illegible]0.88	551,944,400	900,000.00	5,524,531.09	300,000.00	6,724,531.09	73,000	20,500
13. Edgewater Borough	3,470,164.65	6,614,[illegible]53.50	37,713,300	700,000.00	2,198,123.55	220,000.00	3,118,123.55	18,500	7,550
14. Emerson Borough	2,473,376.43	9,6[illegible],099.49	52,362,300	200,000.00	1,030,902.83	139,000.00	1,369,902.83	39,250	32,400
15. Englewood City	15,051,229.52	35,[illegible]0,694.28	298,835,200	2,961,560.00	5,306,705.58	1,000,000.00	9,268,265.58	100,750	39,500
16. Englewood Cliffs Borough	3,803,438.65	[illegible],407,941.22	68,617,500	434,000.00	1,384,735.59	117,700.00	1,936,435.59	12,750	17,150
17. Fair Lawn Borough	8,249,344.42	[illegible]1,685,269.51	177,520,600	2,200,000.00	5,262,296.84	229,400.00	7,691,696.84	318,500	144,800
18. Fairview Borough	3,941,854.00	[illegible],649,229.07	25,649,800	271,000.00	1,256,268.00	365,285.00	1,892,553.00	131,750	23,300
19. Fort Lee Borough	14,860,251.34	38,886,385.49	846,040,700	2,000,000.00	4,603,072.80	490,000.00	7,093,072.80	125,000	37,400
20. Franklin Lakes Borough	2,371,721.00	•19,128,228.01	132,379,350	50,000.00	1,947,052.86	295,000.00	2,292,052.86	13,500	28,450
21. Garfield City	6,066,665.37	19,390,273.23	145,733,600	230,000.00	7,981,557.63	275,000.00	8,486,557.63	344,250	57,550
22. Glen Rock Borough	4,114,134.00	15,986,708.76	111,708,200	1,030,000.00	2,552,828.00	120,000.00	3,702,828.00	34,000	45,250
23. Hackensack City	18,073,980.32	44,407,161.30	298,475,800	3,135,000.00	6,578,063.42	500,000.00	10,213,063.42	177,750	44,850
24. Harrington Park Borough	1,821,405.26	7,103,901.42	17,494,800	300,000.00	674,528.14	70,000.00	1,044,528.14	9,000	15,800
25. Hasbrouck Heights Borough	4,754,788.00	14,050,781.37	37,761,300	445,000.00	1,522,443.00	125,000.00	2,092,443.00	84,500	48,200
26. Haworth Borough	1,750,711.21	5,638,531.97	33,993,000	192,000.00	848,699.07	40,000.00	1,080,699.07	7,250	13,000
27. Hillsdale Borough	4,053,049.11	14,157,719.49	52,355,900	220,000.00	1,595,768.29	120,000.00	1,935,768.29	62,000	43,850
28. Hohokus Borough	2,048,859.43	6,074,376.74	18,582,400	426,274.87	665,445.33	100,000.00	1,191,720.20	4,000	16,700
29. Leonia Borough	2,884,890.30	10,098,616.56	52,054,700	550,000.00	1,727,499.17	125,000.00	2,402,499.17	26,250	22,550
30. Little Ferry Borough	3,342,307.00	9,031,209.80	266,788,600	255,000.00	1,002,175.21	126,658.33	1,383,833.54	59,500	25,800
31. Lodi Borough	6,189,166.00	19,266,936.55	144,253,400	690,000.00	3,482,923.86	275,000.00	4,447,923.86	258,500	61,200
32. Lyndhurst Township	4,755,205.00	17,415,801.42	70,385,300	750,000.00	4,609,503.42	200,000.00	5,559,503.42	183,250	73,750
33. Mahwah Township	4,489,969.00	21,092,286.11	152,177,700	1,750,000.00	4,111,916.30	250,000.00	6,111,916.30	51,000	39,250
34. Maywood Park Borough	3,617,712.00	9,812,456.27	44,492,000	400,000.00	1,502,812.81	50,000.00	1,952,812.81	64,000	39,050
35. Midland Park Borough	2,621,930.00	8,308,330.27	54,975,100	450,000.00	966,641.00	85,000.00	1,501,641.00	44,750	26,950
36. Montvale Borough	3,543,146.50	14,427,894.73	55,144,000	500,000.00	1,698,362.08	110,943.00	2,799,305.08	11,250	23,750
37. Moonachie Borough	1,381,695.69	4,483,848.89	96,025,000	150,000.00	948,340.16	55,000.00	1,153,340.16	26,000	8,800
38. New Milford Borough	3,683,405.98	14,586,689.85	68,678,800	320,000.00	2,384,879.14	152,000.00	2,856,879.14	98,000	65,450
39. North Arlington Borough	2,222,279.43	9,913,074.59	133,134,900	1,400,00.00	3,914,930.15	193,000.00	5,507,930.15	153,025	49,950
40. Northvale Borough	2,048,804.17	7,289,773.24	14,506,100	208,716.81	990,972.48	70,000.00	1,269,689.29	34,500	17,950

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Borough	1,620,940.00	6,875,381.77	45,724,800	450,000.00	777,377.25	75,000.00	1,302,377.25	25,750	15,800
42. Oakland Borough	4,695,578.72	18,405,937.55	102,036,300	177,000.00	1,864,752.53	250,000.00	2,291,752.53	32,750	48,350
43. Old Tappan Borough	444,182.65	5,889,527.04	22,800,100	500,000.00	1,555,316.81	120,000.00	2,175,316.81	8,500	13,500
44. Oradell Borough	2,994,774.00	11,835,453.16	55,193,600	525,000.00	1,725,470.00	40,000.00	2,290,470.00	28,500	35,350
45. Palisades Park Borough	4,756,305.00	13,229,029.17	34,932,400	300,000.00	1,347,525.00	150,000.00	1,797,525.00	80,750	25,050
46. Paramus Borough	11,715,172.36	38,856,680.75	494,464,300	1,600,000.00	6,209,118.25	450,000.00	8,259,118.25	141,750	122,600
47. Park Ridge Borough	3,290,387.17	11,353,958.06	31,865,600	360,000.00	1,499,512.19	105,000.00	1,964,512.19	26,750	30,500
48. Ramsey Borough	6,170,590.62	22,516,843.09	108,570,200	1,210,000.00	2,812,849.44	390,000.00	4,412,849.44	31,750	40,050
49. Ridgefield Borough		7,093,477.45	60,508,000	200,000.00	8,106,669.00	125,000.00	8,431,669.00	77,500	29,700
50. Ridgefield Park Township	3,925,150.00	12,090,260.24	55,965,000	1,300,000.00	1,695,629.00	300,000.00	3,295,629.00	68,000	36,800
51. Ridgewood Township	12,733,013.20	46,249,357.04	436,044,900	885,000.00	4,855,704.04	575,000.00	6,315,704.04	54,250	71,250
52. River Edge Borough	3,828,800.00	12,818,140.23	54,481,900	625,000.00	1,948,644.06	96,000.00	2,669,644.06	61,750	50,950
53. Rivervale Township	3,301,102.78	13,817,306.17	15,992,000	370,000.00	1,064,993.58	118,000.00	1,552,993.58	31,000	36,350
54. Rochelle Park Township	2,440,385.00	6,714,637.12	22,325,300	390,500.00	668,893.22	75,000.00	1,134,393.22	65,250	26,750
55. Rockleigh Borough	449,657.30	924,029.12	17,311,800	79,000.00	145,111.08	2,000.00	226,111.08	1,500	700
56. Rutherford Borough	8,908,069.00	22,699,108.02	148,616,500	286,000.00	2,055,560.00	185,000.00	2,526,560.00	121,500	61,250
57. Saddle Brook Township	3,870,732.00	13,570,847.94	39,420,500	300,000.00	2,196,287.81	87,000.00	2,583,287.81	135,000	67,000
58. Saddle River Borough	1,621,519.17	5,775,482.47	11,780,100	925,000.00	625,000.00	75,000.00	1,625,000.00	2,750	8,350
59. South Hackensack Township	2,130,775.76	4,596,389.69	22,716,400		979,850.10	30,000.00	1,009,850.10	28,750	7,100
60. Teaneck Township	16,254,199.00	50,620,080.79	302,739,000	2,000,000.00	4,855,000.00	550,000.00	7,405,000.00	167,750	120,100
61. Tenafly Borough	7,788,589.82	24,451,661.52	90,419,436	1,100,000.00	1,935,851.13	120,000.00	3,155,851.13	35,000	45,250
62. Teterboro Borough	1,170,492.06	1,742,959.12	124,113,930	149,000.00	557,785.11		706,785.11		
63. Upper Saddle River Borough	2,156,193.04	14,223,933.45	33,157,000	700,000.00	1,359,856.28	300,000.00	2,359,856.28	11,500	24,850
64. Waldwick Borough	2,443,617.05	11,579,741.30	59,244,200	700,000.00	2,993,004.69	120,624.00	3,813,628.69	57,250	47,700
65. Wallington Borough	2,777,941.37	7,639,084.47	15,391,000	75,200.00	968,583.90	102,000.00	1,145,783.90	126,250	28,250
66. Washington Township	3,325,931.83	11,000,399.32	99,485,600	365,000.00	1,162,927.20	100,000.00	1,627,927.20	28,250	43,650
67. Westwood Borough	3,924,499.78	11,688,097.74	93,576,300	550,000.00	1,565,677.60	145,000.00	2,260,677.60	42,250	34,700
68. Woodcliff Lakes Borough	2,892,945.47	11,098,868.44	21,289,700	680,000.00	907,201.56	60,000.00	1,647,201.56	10,250	17,200
69. Wood-Ridge Borough	3,090,009.10	8,785,139.69	19,927,137	400,000.00	1,216,774.04	43,718.85	1,660,492.89	78,500	32,150
70. Wyckoff Township	4,576,309.53	22,676,397.75	80,088,700	1,400,000.00	1,917,485.03	230,000.00	3,547,485.03	48,750	62,450
Totals	$312,254,754.99	$1,039,774,162.23	$7,709,582,331	$46,448,251.68	$160,691,576.67	$12,919,329.18	$220,059,157.53	$5,039,750	$2,692,050

◆ Mahwah Rebate/Paramus Rebates

Net County Taxes Apportioned (12A III)	$157,582,449.50
‡Adjustments (Net Total 12A IIb) (+)	$ 1,416,737.66
Total County Taxes Apportioned	$158,999,187.16
Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$117,090,272.00
Rate per $100 to be applied to Col. II for Apportionment of County Taxes	.24859560465

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	$1,853,406,542	$866,488.00	.047

*Includes Franklin Lakes Garbage District ($866,488.00)

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 13,865,000	$ 28,686,800	$ 42,551,800	....	$ 42,551,800	$ 851,496	$ 43,403,296
2. Beverly City	8,777,775	30,415,940	39,193,715	$ 367,000	38,826,715	154,511	38,981,226
3. Bordentown City	11,045,450	49,356,050	60,401,500	....	60,401,500	306,000	60,707,500
4. Bordentown Township	66,504,990	170,882,150	237,387,140	1,233,300	236,153,840	4,546,514	240,700,354
5. Burlington City	30,782,900	119,321,045	150,103,945	....	150,103,945	2,974,792	153,078,737
6. Burlington Township	115,620,294	275,803,938	391,424,232	....	391,424,232	2,878,758	394,302,990
7. Chesterfield Township	16,514,200	58,921,500	75,435,700	18,500	75,417,200	997,364	76,414,564
8. Cinnaminson Township	95,251,050	312,159,684	407,410,734	....	407,410,734	3,109,877	410,520,611
9. Delanco Township	17,860,900	50,213,400	68,074,300	....	68,074,300	346,218	68,420,518
10. Delran Township	66,280,000	214,740,150	281,020,150	356,200	280,663,950	1,954,387	282,618,337
11. Eastamptom Township	28,031,400	65,564,250	93,595,650	....	93,595,650	841,402	94,437,052
12. Edgewater Park Township	39,088,200	131,388,564	170,476,764	112,000	170,364,764	932,579	171,297,343
13. Evesham Township	209,606,150	594,999,150	804,605,300	....	804,605,300	12,570,660	817,175,960
14. Fieldsboro Boro	3,580,800	15,281,800	18,862,600	....	18,862,600	51,173	18,913,773
15. Florence Township	62,458,860	192,897,105	255,355,965	984,210	254,371,755	2,223,682	256,595,437
16. Hainesport Township	25,195,800	59,342,100	84,537,900	335,000	84,202,900	954,691	85,157,591
17. Lumberton Township	35,855,900	107,654,400	143,510,300	249,400	143,260,900	1,044,825	144,305,725
18. Mansfield Township	27,412,830	76,543,900	103,956,730	....	103,956,730	1,608,517	105,565,247
19. Maple Shade Township	130,385,947	443,047,780	573,433,727	....	573,433,727	2,448,565	575,882,292
20. Medford Township	478,121,400	750,374,200	1,228,495,600	....	1,228,495,600	7,544,634	1,236,040,234
21. Medford Lakes Boro	38,280,350	91,910,000	130,190,350	....	130,190,350	481,536	130,671,886
22. Moorestown Township	231,608,300	522,546,800	754,155,100	3,158,100	750,997,000	16,199,743	767,196,743
23. Mount Holly Township	50,186,600	166,845,885	217,032,485	....	217,032,485	8,662,690	225,695,175
24. Mount Laurel Township	445,163,115	927,506,950	1,372,670,065	....	1,372,670,065	12,864,470	1,385,534,535
25. New Hanover Township	6,796,550	15,665,350	22,461,900	....	22,461,900	2,925,785	25,387,685

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township	15,349,570	43,031,050	58,380,620	6,500	58,374,120	682,735	59,056,855
27. Palmyra Boro	34,330,550	121,221,600	155,552,150	....	155,552,150	783,596	156,335,746
28. Pemberton Boro+	6,686,600	21,298,600	27,985,200	....	27,985,200	1,263,298	29,248,498
29. Pemberton Township	73,533,195	210,888,800	284,421,995	37,400	284,384,595	4,160,925	288,545,520
30. Riverside Township	24,421,700	89,346,800	113,768,500	....	113,768,500	1,909,270	115,677,770
31. Riverton Boro	32,375,000	61,377,000	93,752,000	....	93,752,000	389,089	94,141,089
32. Shamong Township	46,478,150	105,070,900	151,549,050	....	151,549,050	2,145,096	153,694,146
33. Southampton Township	106,880,600	286,735,300	393,615,900	....	393,615,900	4,905,036	398,520,936
34. Springfield Township	19,023,920	44,240,900	63,264,820	....	63,264,820	1,039,542	64,304,362
35. Tabernacle Township	50,501,500	114,497,800	164,999,300	....	164,999,300	947,949	165,947,249
36. Washington Township	7,835,650	13,283,400	21,119,050	....	21,119,050	792,178	21,911,228
37. Westampton Township	57,425,900	144,595,700	202,021,600	....	202,021,600	1,683,425	203,705,025
38. Willingboro Township	166,222,100	663,445,990	829,668,090	128,720	829,539,370	5,267,015	834,806,385
39. Woodland Township	19,570,878	23,598,500	43,169,378	....	43,169,378	983,364	44,152,742
40. Wrightstown Boro	4,382,750	14,165,700	18,548,450	....	18,548,450	2,528,128	21,076,578
Totals	$2,919,292,824	$7,428,866,931	$10,348,159,755	$6,986,330	$10,341,173,425	$118,955,515	$10,460,128,940

*=Re-Valued District
+=Re-Assessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bass River Township	$ 2.831	77.81	....	....	$ 13,046,295	$ 56,449,591	$ 332,898.64	....	....
2. Beverly City	4.055	71.74	....	....	16,051,123	55,032,349	324,540.77	....	....
3. Bordentown City	4.916	50.50	....	....	62,018,335	122,725,835	723,747.73	....	....
4. Bordentown Township	3.262	71.59	....	....	98,378,353	339,078,707	1,999,639.64	....	....
5. Burlington City	3.433	52.31	....	....	144,692,887	297,771,624	1,756,040.50	....	....
6. Burlington Township	2.581	87.12	....	....	72,503,328	466,806,318	2,752,884.20	....	....
7. Chesterfield Township	2.863	65.85	....	....	40,776,952	117,191,516	691,110.34	....	....
8. Cinnaminson Township	3.235	69.36	....	....	191,471,230	601,991,841	3,550,110.11	....	....
9. Delanco Township	3.939	64.86	....	....	43,004,213	111,424,731	657,102.04	....	....
10. Delran Township	3.384	70.60	....	....	124,367,866	406,986,203	2,400,108.66	....	....
11. Eastampton Township	2.735	91.80	....	....	8,989,467	103,426,519	609,934.40	....	....
12. Edgewater Park Township	3.032	87.19	....	....	28,687,834	199,985,177	1,179,367.14	....	....
13. Evesham Township	2.974	65.47	....	....	429,386,946	1,246,562,906	7,351,321.52	....	....
14. Fieldsboro Boro	2.419	122.69	....	$ 1,471,890	....	17,441,883	102,859.54	....	....
15. Florence Township	2.735	87.24	....	....	53,583,682	310,179,119	1,829,210.88	....	....
16. Hainesport Township	3.724	67.40	....	....	42,751,805	127,909,396	754,316.60	....	....
17. Lumberton Township	2.650	82.85	....	....	33,322,373	177,628,098	1,047,521.35	....	....
18. Mansfield Township	2.618	64.34	....	....	59,284,315	164,849,562	972,162.84	....	....
19. Maple Shade Township	2.174	101.56	....	4,406,178	....	571,476,114	3,370,150.54	....	....
20. Medford Township	1.572	138.91	....	340,158,607	....	895,881,627	5,283,258.35	....	....
21. Medford Lakes Boro	3.244	76.58	....	....	40,072,875	170,744,761	1,006,928.43	....	....
22. Moorestown Township	3.019	72.22	....	....	309,045,336	1,076,242,079	6,346,893.14	....	....
23. Mount Holly Township	3.275	95.85	....	....	14,144,129	239,839,304	1,414,397.80	....	....
24. Mount Laurel Township	1.846	105.85	....	68,640,661	....	1,316,893,874	7,766,082.42	....	....
25. New Hanover Township	1.799	114.29	....	2,629,357	....	22,758,328	134,212.07	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. North Hanover Township	2.366	56.12	....	....	47,250,600	106,307,455	626,924.06	....	....
27. Palmyra Boro	3.074	83.90	....	....	31,760,381	188,096,127	1,109,254.17	....	....
28. Pemberton Boro	2.450	111.87	....	2,567,816	....	26,680,682	157,343.26	....	....
29. Pemberton Township	4.177	58.96	....	....	200,003,136	488,548,656	2,881,104.70	....	....
30. Riverside Township	3.668	61.72	....	....	78,223,592	193,901,362	1,143,489.23	....	....
31. Riverton Boro	2.499	96.54	....	....	3,975,039	98,116,128	578,617.57	....	....
32. Shamong Township	2.537	84.18	....	....	29,000,595	182,694,741	1,077,400.73	....	....
33. Southampton Township	1.564	114.56	....	47,838,340	....	350,682,596	2,068,070.93	....	....
34. Springfield Township	3.466	56.88	....	....	49,945,223	114,249,585	673,760.97	....	....
35. Tabernacle Township	2.812	69.00	....	....	74,824,099	240,771,348	1,419,894.32	....	....
36. Washington Township	3.526	78.39	....	....	6,746,172	28,657,400	169,000.51	....	....
37. Westampton Township	2.388	106.45	....	10,550,856	....	193,154,169	1,139,082.83	....	....
38. Willingboro Township	2.692	110.11	....	71,348,580	....	763,457,805	4,502,318.95	....	....
39. Woodland Township	2.083	108.19	....	3,010,585	....	41,142,157	242,626.52	....	....
40. Wrightstown Boro	2.387	110.23	....	1,035,783	....	20,040,795	118,601.76	....	....
Totals	....	....	....	$553,658,653	$2,347,308,181	$12,253,778,468	$72,264,290.16	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 1,243.64	....	$ 331,655.00	$ 18,888.39	....	$ 413,283.00	P $ 430,386.02	....	....
2. Beverly City	....	....	324,540.77	18,414.18	....	835,334.50	....	....	....
3. Bordentown City	145.37	....	723,602.36	41,064.85	....	....	B 1,685,376.45	....	....
4. Bordentown Township	11,022.40	....	1,988,617.24	113,457.91	....	....	B 4,329,241.52	....	....
5. Burlington City	133.80	....	1,755,906.70	99,636.29	....	3,302,000.00	....	$ 97,000.00	....
6. Burlington Township	9,346.15	....	2,743,538.05	156,196.38	....	5,776,643.00	....	....	....
7. Chesterfield Township	....	....	691,110.34	39,213.03	....	734,905.50	N 647,138.43	....	....
8. Cinnaminson Township	70.18	....	3,550,039.93	201,430.32	....	8,464,522.55	....	....	....
9. Delanco Township	32,411.95	....	624,690.09	37,283.43	....	1,548,956.00	....	....	....
10. Delran Township	4,238.66	....	2,395,870.00	136,180.19	....	5,212,710.00	....	....	....
11. Eastampton Township	2,774.58	....	607,159.82	34,607.18	....	1,028,594.00	RV 548,319.81	....	....
12. Edgewater Park Township	....	....	1,179,367.14	66,916.32	....	2,724,728.25	....	....	....
13. Evesham Township	1,357.62	....	7,349,963.90	417,107.93	....	8,589,926.00	L 4,808,892.14	....	....
14. Fieldsboro Boro	....	....	102,859.54	5.836.17	....	231,691.50	....	....	....
15. Florence Township	804.05	....	1,828,406.83	103,787.92	....	3,040,563.00	....	....	....
16. Hainesport Township	....	$ 1,129.10	755,445.70	42,799.30	....	1,340,469.00	RV 521,953.67	....	....
17. Lumberton Township	6,511.88	....	1,041,009.47	59,435.50	....	1,293,148.00	RV 792,182.62	....	....
18. Mansfield Township	1,082.50	....	971,080.34	55,159.72	....	922,582.00	N 761,038.26	....	....
19. Maple Shade Township	545.37	....	3,369,605.17	191,219.57	....	6,328,921.25	....	....	....
20. Medford Township	104.38	....	5,283.153.97	299,767.73	....	7,726,944.38	L 3,755,813.95	....	....
21. Medford Lakes Boro	....	....	1,006,928.43	57,132.29	....	1,388,595.00	L 790,485.77	....	....
22. Moorestown Township	1,436.06	....	6,345,457.08	....	....	12,990,127.00	....	....	....
23. Mount Holly Township	5,997.03	....	1,408,400.77	80,251.77	....	2,375,200.00	RV 1,356,047.24	....	....
24. Mount Laurel Township	236,704.48	....	7,529,377.94	....	....	10,850,111.00	C 4,700,288.87	....	....
25. New Hanover Township	17,618.30	....	116,593.77	7,615.08	....	....	NWH 299.137.76	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	842.71	....	626,081.35	35,571.15	....	330,400.00	N 405,073.16	....	....
27. Palmyra Boro	510.74	....	1,108,743.43	62,938.17	....	2,384,267.00	....	....	....
28. Pemberton Boro	50.93	....	157,292.33	8,927.53	....	384,257.00	....	....	....
29. Pemberton Township	2,000.23	....	2,879,104.47	163,471.51	....	5,416,089.50	....	....	....
30. Riverside Township	542.43	....	1,142,946.80	64,880.64	....	2,427,395.00	....	....	....
31. Riverton Boro	690.34	....	577,927.23	32,930.28	....	1,139,777.00	....	....	....
32. Shamong Township	927.82	....	1,076,472.91	61,130.83	....	2,041,500.00	L 719,202.96	....	....
33. Southampton Township	3,053.06	....	2,065,017.87	117,340.64	....	2,726,629.75	L 1,322,276.31	....	....
34. Springfield Township	3,963.48	....	669,797.49	38,228.64	....	636,553.00	N 695,651.15	....	....
35. Tabernacle Township	3,385.21	....	1,416,509.11	80,563.63	....	1,804,014.00	L 934,715.00	....	....
36. Washington Township	48.74	....	168,951.77	9,588.95	....	510,482.00	....	....	....
37. Westampton Township	2,923.41	....	1,136,159.42	64,630.62	....	1,818,126.00	RV 894,374.44	....	....
38. Willingboro Township	2,068.09	....	4,500,250.86	....	....	10,947,911.00	....	....	....
39. Woodland Township	511.82	....	242,114.70	13,766.43	....	522,588.00	....	....	....
40. Wrightstown Boro	351.85	....	118,249.91	6,729.53	....	....	NWH 263,418.24	....	....
Totals	$355,419.26	$1,129.10	$71,910,000.00	$3,044,000.00	....	$120,209,944.18	$30,661,013.77	$97,000.00	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 6,014,617.97
L—Lenape Regional High School	$17,031,675.00
N—Northern Burlington County Regional High School	$ 2,508,901.00
NHW—New Hanover-Wrightstown School District	$ 562,556.00
P—Pinelands Regional High School	$ 430,386.02
RV—Rancocas Valley Regional High School	$ 4,112,877.78

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 34,400.00	$ 1,228,612.41	$ 12,224,600	$ 259,000	$ 184,400.00	$ 120,000.00	$ 563,400.00	$ 15,750	$ 5,050
2. Beverly City	402,200.16	1,580,489.61	5,167,700	133,982	389.382.72	100,000.00	623,364.72	27,250	8,500
3. Bordentown City	533,800.00	2,983,843.66	11,798,900	391,700	674,500.00	80,000.00	1,146,200.00	29,375	10,350
4. Bordentown Township	1,420,000.00	7,851,316.67	43,587,700	700,000	1,364,000.00	153,000.00	2,217,000.00	42,250	31,050
5. Burlington City	....	5,254,542.99	44,924,345	1,356,010	7,094,353.00	400,000.00	8,850,363.00	126,199	34,300
6. Burlington Township	1,499,556.00	10,175,933.43	48,919,600	810,000	5,423,996.00	425,000.00	6,658,996.00	42,125	40,200
7. Chesterfield Township	75,000.00	2,187,367.30	124,413,700	399,040	458,558.00	60,000.00	917,598.00	12,500	9,400
8. Cinnaminson Township	1,061,361.65	13,277,354.45	29,108,900	733,500	2,432,676.80	150,000.00	3,316,176.80	65,250	71,400
9. Delanco Township	484,000.00	2,694,929.52	3,230,300	240,000	625,041.00	70,000.00	935,041.00	34,050	16,950
10. Delran Township	1,817,600.00	9,562,360.19	17,697,100	658,000	1,397,600.00	58,400.00	2,114,000.00	64,500	50,105
11. Eastampton Township	363,809.00	2,582,489.81	8,896,100	407,000	586,225.00	60,000.00	1,053,225.00	10,200	11,050
12. Edgewater Park Township	1,221,089.00	5,192,100.71	10,085,000	280,000	743,380.71	112,000.29	1,135,381.00	32,750	28,100
13. Evesham Township	3,133,360.00	24,299,249.97	54,259,000	2,297,980	3,651,561.00	356,000.00	6,305,541.00	65,000	71,550
14. Fieldsboro Boro	116,981.87	457,369.08	940,900	20,000	116,529.94	42,000.00	178,529.94	3,750	1,900
15. Florence Township	2,043,060.12	7,015,817.87	29,929,400	300,000	1,372,929.98	300,000.00	1,972,929.98	126,500	40,350
16. Hainesport Township	510,400.00	3,171,067.67	4,921,100	86,769	586,756.00	218,600.00	892,125.00	33,500	13,850
17. Lumberton Township	638,080.00	3,823,855.59	11,447,600	890,136	1,221,973.00	80,000.00	2,192,109.00	17,000	15,500
18. Mansfield Township	52,890.00	2,762,750.32	15,167,200	485,000.00	721,070	55,000.00	1,261,070.50	27,250	18,150
19. Maple Shade Township	2,628,000.00	12,517,745.99	33,983,100	500,000	1,775,000.00	260,000.00	2,535,000.00	203,500	65,650
20. Medford Township	2,362,400.00	19,428,080.03	113,030,100	1,800,000	2,568,475.00	500,000.00	4,868,475.00	33,750	52,710
21. Medford Lakes Boro	994,898.76	4,238,040.25	5,009,800	179,800	570,959.61	75,000.00	825,759.61	16,250	15,900
22. Moorestown Township	3,820,411.00	23,155,995.08	62,966,700	1,489,772	3,177.316.00	583,000.00	5,250,088.00	78,750	55,350
23. Mount Holly Township	2,171,502.83	7,391,402.61	73,669,900	294,000	1,536,356.17	200,000.00	2,030,356.17	65,000	37,800
24. Mount Laurel Township	2,493,000.00	25,572,777.81	41,598,163	3,500,000	3,397,000.00	750,000.00	7,647,000.00	68,050	80,650
25. New Hanover Township	33,300.00	456,646.61	924,239,550	570,000	349,322.00	22,000.00	1,031,322.00	2,250	2,250

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. North Hanover Township	....	1,397,125.66	33,912,660	702,000	846,299.00	25,000.00	1,573,299.00	7,300	9,300
27. Palmyra Boro	1,248,354.34	4,804,302.94	21,549,450	285,000	778,350.00	145,000.00	1,208,350.00	65,700	27,000
28. Pemberton Boro	166,000.00	716,476.86	5,071,650	130,000	214,000.00	45,000.00	389,000.00	5,000	2,450
29. Pemberton Township	3,592,717.00	12,051,332.48	109,127,121	1,050,000	3,757,973.00	718,000.00	5,525,973.00	89,750	109,655
30. Riverside Township	607,300.00	4,242,522.44	13,843,600	550,000	879,020.80	170,109.20	1,599,130.00	115,000	28,250
31. Riverton Boro	601,733.05	2,352,267.56	15,970,300	85,000	597,134.65	36,900.00	719,034.65	15,450	11,250
32. Shamong Township	....	3,898,306.70	25,602,050	469,526	429,346.00	160,000.00	1,058,872.00	10,000	10,750
33. Southampton Township	....	6,231,264.57	8,767,500	971,000	886,379.00	200,000.00	2,057,379.00	135,000	54,650
34. Springfield Township	188,412.00	2,228,642.28	4,055,800	290,000	423,146.00	132,000.00	845,146.00	13,000	9,450
35. Tabernacle Township	429,362.00	4,665,163.74	16,717,250	450,000	542,494.00	205,000.00	1,197,494.00	15,050	18,150
36. Washington Township	83,350.00	772,372.72	16,948,300	93,000	85,370.00	50,630.00	229,000.00	8,750	3,150
37. Westampton Township	950,225.00	4,863,515.48	38,526,200	426,328	864,349.00	100,000.00	1,390,677.00	9,750	21,200
38. Willingboro Township	7,019,800.00	22,467,961.86	92,791,190	681,700	4,113,300.00	450,000.00	5,245,000.00	56,500	135,350
39. Woodland Township	140,870.00	919,339.13	29,699,630	184,000	356,183.00	80,000.00	620,183.00	7,250	4,100
40. Wrightstown Boro	114,593.00	502,990.68	8,194,300	47,000	185,591.00	29,000.00	261,591.00	1,500	1,400
Totals	$45,053,816.78	$270,975,774.73	$2,171,993,559	$25,196,243	$57,468,297.88	$7,776,639.49	$90,441,180.37	$1,797,749	$1,234,170

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget $25,855,000.00

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes 0.589727

Rate per $100 to be applied to Col. 11 for apportionment of Library Taxes 0.033460

(County Percentage level of Taxable Value of Real Property in Effect—100%).

Net County Taxes apportioned (12.A.III) $71,910,000.00

*Adjustments (Net Total—12.A.II) .... $ 354,290.16

Total County Taxes apportioned (including adjustments—Total 12.A.I) $72,264,290.16

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1988

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Audubon Borough	$ 63,223,830	$ 159,132,200	$ 222,356,030	$ 127,200	$ 222,228,830	$ 804,183	$ 223,033,013
2. Audubon Park	499,000	3,299,600	3,798,600	....	3,798,600	63,263	3,861,863
3. Barrington Borough	36,832,350	129,413,776	166,246,126	2,350,226	163,895,900	886,709	164,782,609
4. Bellmawr Borough	41,982,600	130,711,250	172,693,850	....	172,693,850	806,708	173,500,558
5. Berlin Borough	23,104,560	73,660,255	96,764,815	447,404	96,317,411	2,997,502	99,314,913
6. Berlin Township	19,113,950	55,230,800	74,344,750	705,500	73,639,250	537,688	74,176,938
7. Brooklawn Borough	6,261,000	20,692,500	26,953,500	66,000	26,887,500	362,794	27,250,294
8. Camden City	35,265,378	190,589,258	225,854,636	648,355	225,206,281	17,769,297	242,975,578
9. Cherry Hill Township	333,770,940	1,065,380,005	1,399,150,945	772,200	1,398,378,745	11,016,879	1,409,395,624
10. Chesilhurst Borough	4,383,640	10,733,249	15,116,889	5,000	15,111,889	174,278	15,286,167
11. Clementon Borough	14,470,015	45,674,160	60,144,175	521,625	59,622,550	706,524	60,329,074
12. Collingswood Borough	53,389,450	205,304,650	258,694,100	143,400	258,550,700	6,878,966	265,429,666
13. Gibbsboro	22,585,000	63,062,000	85,647,000	....	85,647,000	1,229,140	86,876,140
14. Gloucester City	32,711,900	95,004,200	127,716,100	63,700	127,652,400	4,809,625	132,462,025
15. Gloucester Township	134,176,224	441,933,640	576,109,864	16,300	576,093,564	5,994,392	582,087,956
16. Haddon Township	53,764,000	178,581,600	232,345,600	2,584,800	229,760,800	1,026,014	230,786,814
17. Haddonfield Borough	123,740,100	314,673,000	438,413,100	....	438,413,100	9,524,141	447,937,241
18. Haddon Heights Borough	46,612,800	179,491,000	226,103,800	504,900	225,598,900	1,323,652	226,922,552
19. Hi-Nella Borough	2,995,900	11,273,500	14,269,400	54,200	14,215,200	153,919	14,369,119
20. Laurel Springs Borough	8,987,900	34,962,350	43,950,250	367,450	43,582,800	9,969,545	53,552,345
21. Lawnside Borough	7,238,600	35,558,208	42,796,808	152,900	42,643,908	211,392	42,855,300
22. Lindenwold Borough	66,221,500	211,300,200	277,521,700	437,600	277,084,100	2,466,434	279,550,534
23. Magnolia Borough	13,864,343	39,397,407	53,261,750	....	53,261,750	221,513	53,483,263
24. Merchantville Borough	21,942,650	68,065,750	90,008,400	67,100	89,941,300	11,496,237	101,437,537
25. Mt. Ephraim Borough	26,886,600	77,567,120	104,453,720	421,800	104,031,920	905,320	104,937,240
26. Oaklyn Borough	10,130,500	38,200,700	48,331,200	....	48,331,200	154,011	48,485,211
27. Pennsauken Township	130,916,800	428,367,700	559,284,500	....	559,284,500	3,889,152	563,173,652
28. Pine Hill Borough	24,248,150	67,858,350	92,106,500	....	92,106,500	799,092	92,905,592
29. Pine Valley	1,727,500	4,772,800	6,500,300	....	6,500,300	54,899	6,555,199
30. Runnemede Borough	22,439,900	73,313,100	95,753,000	....	95,753,000	1,172,690	96,925,690
31. Somerdale Borough	26,653,100	90,172,150	116,825,250	848,700	115,976,550	801,758	116,778,308
32. Stratford Borough	27,890,000	76,018,400	103,908,400	....	103,908,400	984,208	104,892,608
33. Tavistock Borough	958,500	1,923,100	2,881,600	....	2,881,600	5,811	2,887,411
34. Voorhees Township	320,786,550	777,980,191	1,098,766,741	298,900	1,098,467,841	7,586,869	1,106,054,710
35. Waterford Township	42,289,095	109,512,950	151,802,045	769,850	151,032,195	1,753,052	152,785,247
36. Winslow Township	89,616,350	248,816,200	338,432,550	593,900	337,838,650	4,133,201	341,971,851
37. Woodlynne Borough	5,947,400	28,664,700	34,612,100	10,000	34,602,100	108,568	34,710,668
Totals	$1,897,628,075	$5,786,292,019	$7,683,920,094	$12,979,010	$7,670,941,084	$113,779,426	$7,784,720,510

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1988 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Audubon Borough	$ 3.368	89.98			$ 29,172,974	$ 252,205,987	$ 2,602,783		
2. Audubon Park	6.368	100.00			142,605	4,004,468	41,326		
3. Barrington Borough	3.745	93.36			18,340,837	183,123,446	1,889,848		
4. Bellmawr Borough	5.453	54.38			148,096,168	321,596,726	3,318,902		
5. Berlin Borough	5.139	53.82			84,641,735	183,956,648	1,898,446		
6. Berlin Township	5.714	47.71			81,157,117	155,334,055	1,603,059		
7. Brooklawn Borough	5.683	55.76			22,185,830	49,436,124	510,184		
8. Camden City	15.769	31.47	$ 26,899		540,756,203	783,758,680	8,088,448		
9. Cherry Hill Township	6.641	43.19			1,878,931,176	3,288,326,800	33,935,778		
10. Chesilhurst Borough	5.688	61.72			9,519,678	24,805,845	255,998		
11. Clementon Borough	5.609	59.22			42,084,339	102,413,413	1,056,914		
12. Collingswood Borough	4.211	74.39			92,546,977	357,976,643	3,694,346		
13. Gibbsboro	2.712	105.13		$ 2,245,304		84,630,836	873,397		
14. Gloucester City	5.187	55.83			112,792,552	245,254,577	2,531,046		
15. Gloucester Township	5.674	53.32			508,978,165	1,091,066,121	11,259,884		
16. Haddon Township	5.320	52.99			207,452,454	438,239,268	4,522,662		
17. Haddonfield Borough	3.997	67.76			212,332,635	660,269,876	6,814,034		
18. Haddon Heights Borough	3.340	89.47			27,930,062	254,852,614	2,630,098		
19. Hi-Nella Borough	3.790	86.80			2,288,413	16,657,532	171,907		
20. Laurel Springs Borough	3.789	84.50			8,309,844	61,862,189	638,422		
21. Lawnside Borough	5.535	56.98			33,437,324	76,292,624	787,346		
22. Lindenwold Borough	3.804	84.96			49,764,178	329,314,712	3,398,552		
23. Magnolia Borough	5.869	53.60			47,120,379	100,603,642	1,038,237		
24. Merchantville Borough	3.843	84.65			17,172,567	118,610,104	1,224,065		
25. Mt. Ephraim Borough	3.434	91.22			10,950,593	115,887,833	1,195,971		
26. Oaklyn Borough	6.401	44.61			60,848,161	109,333,372	1,128,329		
27. Pennsauken Township	5.457	52.31			546,521,030	1,109,694,682	11,452,132		
28. Pine Hill Borough	5.841	64.81			50,269,905	143,175,497	1,477,582		
29. Pine Valley	3.009	59.78			4,411,749	10,966,948	113,180		
30. Runnemede Borough	6.175	50.03			97,775,987	194,701,677	2,009,336		
31. Somerdale Borough	3.212	94.75			7,707,785	124,486,093	1,284,706		
32. Stratford Borough	5.233	49.88			106,459,302	211,351,910	2,181,167		
33. Tavistock Borough	1.538	100.00			140,816	3,028,227	31,252		
34. Voorhees Township	2.438	103.44		31,292,166		1,074,762,544	11,091,630		
35. Waterford Township	5.080	65.00			82,112,176	234,897,423	2,424,159		
36. Winslow Township	4.624	58.89			242,641,645	584,613,496	6,033,255		
37. Woodlynne Borough	4.315	95.60			1,805,056	36,515,724	376,845		
Totals			$26,899	$33,537,470	$5,386,798,417	$13,138,008,356	$135,585,226		

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Borough	$ 4,399		$ 2,598,384			$ 3,163,514.75			
2. Audubon Park			41,326	$ 1,085		40,405.57			
3. Barrington Borough	8,038		1,881,810	49,627		2,495,961.00			
4. Bellmawr Borough	2,658		3,316,244	87,154		2,412,843.50	B $ 1,732,553.63		
5. Berlin Borough	483		1,897,963	49,853		1,360,487.83	E 801,831.97		
6. Berlin Township	194		1,602,865	42,096		982,447.75	L 889,758.79		
7. Brooklawn Borough			510,184	13,397		556,182.00			
8. Camden City	101,197		7,987,251			12,462,803.73			
9. Cherry Hill Township	228,772		33,707,006			47,207,639.00			
10. Chesilhurst Borough			255,998	6,723		249,078.32	L 190,275.00		
11. Clementon Borough	181		1,056,733	27,755		644,515.46	L 696,917.00		
12. Collingswood Borough	4,499		3,689,847			4,958,460.07			
13. Gibbsboro	6,606		866,791	22,935		649,585.30	E 339,965.75		
14. Gloucester City	18,141		2,512,905			2,597,494.97			
15. Gloucester Township	10,556		11,249,328	295,684		9,828,361.50	B 4,562,797.87		
16. Haddon Township	1,246		4,521,416	118,765		5,464,883.25			
17. Haddonfield Borough	1,701		6,812,333			8,487,915.00			
18. Haddon Heights Borough	3,805		2,626,293			3,256,473.00			
19. Hi-Nella Borough	11,466		160,441	4,514		281,733.28			
20. Laurel Springs Borough	176		638,246	16,765		852,768.00			
21. Lawnside Borough			787,346	20,676		1,101,111.65			
22. Lindenwold Borough	2,369		3,396,183	89,246		2,127,509.50	L 2,388,230.00		
23. Magnolia Borough	4,540		1,033,697	27,264		895,528.00	S 486,225.83		
24. Merchantville Borough	120		1,223,945	32,144		1,655,264.50			
25. Mt. Ephraim Borough	352		1,195,619	31,406		1,309,146.43			
26. Oaklyn Borough	569		1,127,760	29,630		1,259,433.46			
27. Pennsauken Township	26,497		11,425,635			12,983,269.00			
28. Pine Hill Borough	362		1,477,220	38,801		1,218,739.50	L 1,014,308.00		
29. Pine Valley			113,180	2,972					
30. Runnemede Borough	6,494		2,002,842			1,772,205.50	B 1,016,230.52		
31. Somerdale Borough	1,180		1,283,526	33,736		841,101.00	S 699,409.78		
32. Stratford Borough	28,937		2,152,230			1,526,988.25	S 1,057,120.39		
33. Tavistock Borough			31,252	821					
34. Voorhees Township	132,850		10,958,780	291,266		9,346,524.25	E 3,693,671.28		
35. Waterford Township	3,263		2,420,896			2,476,646.02	L 1,395,782.00		
36. Winslow Township	25,568		6,007,687	158,433		3,821,244.90	L 3,646,332.00		
37. Woodlynne Borough	513		376,332	9,896		505,347.50			
Totals	$637,732		$134,947,494	$1,502,644		$150,874,612.74	$24,611,409.81		

B—Black Horse Regional		$ 7,311,582.02
E—Eastern		4,835,469.00
L—Lower	10,229,397.00	
Less Calendar Yr.	7,794.21	

L—Lower	10,221,602.79
S—Sterling	2,242,756.00
Total	$24,611,409.81

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Borough	$ 1,744,452.95	$ 7,506,351.70	$ 14,876,150	$ 200,000.00	$ 1,339,784.04	$ 170,000.00	$ 1,709,784.04	$ 120,000	$ 38,250
2. Audubon Park	163,000.00	245,816.57	993,700	34,826.00	105,323.23		140,149.23		
3. Barrington Borough	1,740,547.63	6,167,945.63	35,526,500	300,000.00	866,649.37	160,000.00	1,326,649.37	66,000	32,100
4. Bellmawr Borough	1,907,000.00	9,455,795.13	24,034,100		1,669,000.00	340,000.00	2,009,000.00	149,500	57,500
5. Berlin Borough	991,013.93	5,101,149.73	18,074,120	50,000.00	1,074,866.07	176,800.00	1,300,866.07	41,250	19,950
6. Berlin Township	719,526.19	4,236,693.73	6,833,350	398,000.00	1,265,698.58	266,000.00	1,929,698.58	44,750	16,450
7. Brooklawn Borough	468,000.00	1,547,763.00	6,083,100	125,000.00	433,000.00	30,000.00	588,000.00	36,250	9,400
8. Camden City	17,861,134.73	38,311,189.46	242,081,876	3,747,630.72	42,729,553.39	4,289,000.00	50,766,184.11	570,250	84,200
9. Cherry Hill Township	12,660,908.50	93,575,553.50	310,600,713	2,230,000.00	9,631,795.50	1,400,000.00	13,261,795.50	248,750	237,400
10. Chesilhurst Borough	167,202.44	869,276.76	2,837,950	28,000.00	651,974.56	140,000.00	819,974.56	13,250	3,000
11. Clementon Borough	956,000.00	3,381,920.46	7,347,385	410,000.00	417,000.00	219,000.00	1,046,000.00	49,500	14,450
12. Collingswood Borough	2,523,000.00	11,171,307.07	33,510,000	565,000.00	1,347,000.00	275,000.00	2,187,000.00	132,750	46,100
13. Gibbsboro	475,000.00	2,354,277.05	7,639,800	355,200.00	245,100.00	35,400.00	635,700.00	15,750	10,500
14. Gloucester City	1,758,289.26	6,668,689.23	23,371,900	671,012.40	2,903,177.95	600,000.00	4,174,190.35	174,500	43,500
15. Gloucester Township	7,081,748.00	33,017,919.37	114,531,974	1,700,000.00	5,073,398.00	1,770,000.00	8,543,398.00	263,750	134,550
16. Haddon Township	2,167,500.00	12,272,564.25	34,266,350	650,000.00	1,385,000.00	230,000.00	2,265,000.00	159,000	64,000
17. Haddonfield Borough	2,602,500.00	17,902,748.00	66,655,400	486,500.00	1,874,000.00	200,000.00	2,560,500.00	64,250	47,150
18. Haddon Heights Borough	1,692,800.00	7,575,566.00	45,736,500	300,000.00	1,076,262.71	75,000.00	1,451,262.71	81,250	36,550
19. Hi-Nella Borough	97,700.00	544,388.28	2,230,800	100,000.00	174,300.00	10,000.00	284,300.00	3,750	2,400
20. Laurel Springs Borough	520,000.00	2,027,779.00	2,685,950	215,000.00	201,000.00	35,000.00	451,000.00	18,500	8,400
21. Lawnside Borough	461,946.00	2,371,079.65	4,341,550	187,800.00	752,047.00	160,000.00	1,099,847.00	26,000	8,300
22. Lindenwold Borough	2,625,000.00	10,626,168.50	26,524,300	766,385.90	1,792,564.10	570,000.00	3,128,950.00	90,750	38,750
23. Magnolia Borough	695,000.00	3,137,714.83	7,016,734	275,000.00	535,000.00	75,000.00	885,000.00	53,250	17,900
24. Merchantville Borough	985,511.00	3,896,864.50	8,991,700	248,000.00	882,580.00	40,000.00	1,170,580.00	28,750	10,400
25. Mt. Ephraim Borough	984,600.00	3,601,771.43	7,814,700	200,000.00	604,900.00	45,000.00	849,900.00	83,750	22,500
26. Oaklyn Borough	685,600.00	3,102,423.46	4,791,800	295,450.00	410,850.00	60,000.00	766,300.00	61,750	18,700
27. Pennsauken Township	6,318,808.90	30,727,712.90	63,356,800	838,380.00	10,201,091.10	766,000.00	11,805,471.10	376,500	134,100
28. Pine Hill Borough	1,666,874.02	5,415,942.52	23,513,700	125,000.00	1,098,327.60	293,790.83	1,517,118.43	57,000	20,600
29. Pine Valley	81,000.00	197,152.00		9,876.78	92,694.22		102,571.00		
30. Runnemede Borough	1,192,000.00	5,983,278.02	13,968,300	195,000.00	1,023,000.00	150,000.00	1,368,000.00	118,500	42,750
31. Somerdale Borough	890,000.00	3,747,772.78	10,087,300	310,000.00	570,000.00	120,000.00	1,000,000.00	55,250	24,400
32. Stratford Borough	751,766.73	5,488,105.37	21,681,300	207,985.50	774,873.77	108,000.00	1,090,859.27	43,000	35,450
33. Tavistock Borough	12,275.00	44,348.00	312,500	1,534.00	3,717.00		5,251.00		
34. Voorhees Township	2,646,205.00	26,936,446.53	106,351,101	2,019,587.48	3,111,936.52	650,000.00	5,781,524.00	49,500	38,900
35. Waterford Township	1,466,000.00	7,759,324.02	23,558,900	550,000.00	1,222,000.00	250,000.00	2,022,000.00	68,500	29,400
36. Winslow Township	2,171,521.00	15,805,217.90	91,150,350	585,000.00	7,676,894.76	1,000,000.00	9,261,894.76	154,000	56,850
37. Woodlynne Borough	605,500.00	1,497,075.50	3,688,200	105,000.00	236,500.00	45,000.00	386,500.00	43,500	7,750
Totals	$82,536,931.28	$394,473,091.83	$1,417,066,853	$19,486,168.78	$105,452,859.47	$14,753,190.83	$139,692,219.08	$3,563,500	$1,412,600

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$44,699,351.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	1.03299746
Library Tax Rate	.027100497

Net County Taxes Apportioned (12A III)	$134,947,494.00
‡Adjustments (Net Total 12A IIb)±	$ 637,732.00
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$135,585,226.00

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Avalon Borough	$ 561,074,900	$ 301,164,500	$ 862,239,400		$ 862,239,400	$ 3,290,724	$ 865,530,124
2. Cape May City (R)	266,723,400	303,115,000	569,838,400		569,838,400	1,724,176	571,562,576
3. Cape May Point Borough	56,785,500	26,107,500	82,893,000		82,893,000	66,120	82,959,120
4. Dennis Township	58,331,582	79,133,290	137,464,872	$ 1,000	137,463,872	2,451,907	139,915,779
5. Lower Township	219,118,050	468,508,300	687,626,350		687,626,350	9,130,864	696,757,214
6. Middle Township	144,877,750	277,684,500	422,562,250		422,562,250	7,927,804	430,490,054
7. North Wildwood City	119,491,845	289,037,056	408,528,901		408,528,901	1,156,753	409,685,654
8. Ocean City	1,096,113,700	864,390,800	1,960,504,500		1,960,504,500	6,604,505	1,967,109,005
9. Sea Isle City (R)	444,132,794	272,514,500	716,647,294		716,647,294	3,019,400	719,666,694
10. Stone Harbor Borough (R)	526,678,400	264,753,700	791,432,100		791,432,100	942,988	792,375,088
11. Upper Township	153,600,350	237,506,600	391,106,950		391,106,950	10,361,818	401,468,768
12. West Cape May Borough	9,004,200	30,452,000	39,456,200		39,456,200	416,805	39,873,005
13. West Wildwood Borough	9,235,900	19,810,300	29,046,200		29,046,200	62,986	29,109,186
14. Wildwood City	182,349,955	234,992,464	417,342,419	1,200	417,341,219	6,813,447	424,154,666
15. Wildwood Crest Borough	209,134,600	289,262,300	498,396,900		498,396,900	1,125,282	499,522,182
16. Woodbine Borough	7,143,700	22,661,700	29,805,400		29,805,400	2,164,549	31,969,949
Totals	$4,063,796,626	$3,981,094,510	$8,044,891,136	$2,200	$8,044,888,936	$57,260,128	$8,102,149,064

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Borough	$ 1.150	91.68	....	....	$ 81,314,659	$ 946,844,783	$ 4,120,754.15	....	....
2. Cape May City	1.298	128.40	....	$ 119,628,545	....	451,934,031	1,966,857.78	....	....
3. Cape May Point Borough	.889	99.65	....	....	315,623	83,274,743	362,419.21	....	....
4. Dennis Township	2.009	85.71	....	....	23,964,109	163,879,888	713,220.10	....	....
5. Lower Township	2.232	90.38	....	....	80,388,121	777,145,335	3,382,206.80	....	....
6. Middle Township	2.121	92.63	....	....	38,295,190	468,785,244	2,040,195.79	....	....
7. North Wildwood City	2.647	81.85	....	....	95,182,192	504,867,846	2,197,230.54	....	....
8. Ocean City	1.691	91.08	....	....	206,446,786	2,173,555,791	9,459,511.42	....	....
9. Sea Isle City	1.245	115.87	....	96,876,174	....	622,790,520	2,710,440.68	....	....
10. Stone Harbor Borough	.729	125.78	....	160,074,676	....	632,300,412	2,751,828.59	....	....
11. Upper Township	1.467	87.34	....	....	57,477,739	458,946,507	1,997,376.71	....	....
12. West Cape May Borough	2.858	65.25	....	....	21,271,643	61,144,648	266,107.04	....	....
13. West Wildwood Borough	2.472	79.41	....	....	7,653,523	36,762,709	159,994.64	....	....
14. Wildwood City	3.074	92.96	....	....	41,208,428	465,363,094	2,025,302.28	....	....
15. Wildwood Crest Borough	1.898	84.91	....	....	96,570,561	596,092,743	2,594,249.54	....	....
16. Woodbine Borough	2.549	101.49	....	....	536,784	32,506,733	141,472.24	....	....
Totals	....	....	....	$376,579,395	$750,625,358	$8,476,195,027	$36,889,167.51	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Borough	$ 472.43	....	$ 4,120,281.72	$ 236,683.17	....	$ 1,286,081.50	....	....	....
2. Cape May City	....	$ 94.67	1,966,952.45	112,989.04	....	797,235.00	$ 2,563,334	....	....
3. Cape May Point Borough	1,542.48	....	360,876.73	20,727.44	....	63,531.00	....	....	....
4. Dennis Township	727.59	....	712,492.51	40,926.94	....	1,824,307.00	....	....	....
5. Lower Township	4,275.13	....	3,377,931.67	194,034.85	....	3,989,458.74	4,019,481	....	....
6. Middle Township	....	4,997.83	2,045,193.62	117,488.23	....	5,436,344.00	....	....	....
7. North Wildwood City	474.68	....	2,196,755.86	126,188.71	....	2,790,542.00	....	....	....
8. Ocean City	19,186.55	....	9,440,324.87	....	....	10,074,299.70	....	$ 119,000.00	....
9. Sea Isle City	....	1,064.19	2,711,504.87	155,759.95	....	1,778,273.00	....	61,818.75	
10. Stone Harbor Borough	....	1,054.95	2,752,883.54	158,135.68	....	651,548.00	....	....	....
11. Upper Township	4,210.31	....	1,993,166.40	114,493.91	....	3,782,659.00	....	....	....
12. West Cape May Borough	29.75	....	266,077.29	15,284.45	....	258,302.00	397,367	....	....
13. West Wildwood Borough	262.55	....	159,732.09	9,175.51	....	203,718.50	....	....	....
14. Wildwood City	9,535.12	....	2,015,767.16	115,779.49	....	3,957,709.00	....	24,600.00	....
15. Wildwood Crest Borough	412.18	....	2,593,837.36	148,999.10	....	2,706,067.75	....	....	....
16. Woodbine Borough	250.38	....	141,221.86	8,111.70	....	439,003.25	....	....	....
Totals	$41,379.15	$7,211.64	$36,855,000.00	$1,574,778.17	....	$40,039,079.44	$6,980,182	$205,418.75	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Borough	$ 4,314,000.00	$ 9,957,046.39	$ 36,699,680	$ 300,000.00	$ 1,872,000.00	$ 250,000.00	$ 2,422,000.00	$ 16,750	$ 11,050
2. Cape May City	1,979,472.17	7,419,982.66	168,972,400	600,000.00	2,572,317.63	420,000.00	3,592,317.63	37,750	18,400
3. Cape May Point Borough	292,724.06	737,859.23	7,870,200	....	124,126.62	25,200.00	149,326.62	8,250	2,150
4. Dennis Township	232,961.27	2,810,687.72	15,456,890	820,000.00	785,000.00	305,500.00	1,910,500.00	35,000	14,750
5. Lower Township	3,971,512.22	15,552,418.48	44,113,800	486,208.51	2,217,570.89	1,140,051.57	3,843,830.97	379,500	93,500
6. Middle Township	1,533,422.00	9,132,447.85	78,813,600	1,287,635.00	4,164,848.00	700,000.00	6,152,483.00	136,500	37,900
7. North Wildwood City	5,729,857.28	10,843,343.85	14,617,070	850,000.00	3,059,545.30	750,000.00	4,659,545.30	76,250	19,300
8. Ocean City	13,633,552.57	33,267,177.14	83,132,300	1,125,000.00	6,204,110.58	650,000.00	7,979,110.58	90,750	50,950
9. Sea Isle City	4,254,517.01	8,961,873.58	40,373,100	800,000.00	1,673,219.97	350,000.00	2,823,219.97	31,750	13,000
10. Stone Harbor Borough	2,214,800.00	5,777,367.22	164,846,900	822,003.64	1,448,899.54	180,000.00	2,450,903.18	12,250	6,550
11. Upper Township	....	5,890,319.31	22,493,200	1,755,343.35	4,616,835.02	185,000.00	6,557,178.37	48,500	32,400
12. West Cape May Borough	202,554.86	1,139,585.60	1,002,250	128,000.00	138,542.83	80,000.00	346,542.83	12,000	2,850
13. West Wildwood Borough	347,000.00	719,626.10	258,300	40,000.00	307,000.00	40,000.00	387,000.00	10,250	1,750
14. Wildwood City	6,924,916.45	13,038,772.10	51,591,700	240,000.00	4,479,240.53	1,075,000.00	5,794,240.53	48,750	11,350
15. Wildwood Crest Borough	4,032,694.53	9,481,598.74	28,261,400	375,000.00	2,833,416.60	381,000.00	3,589,416.60	40,750	17,550
16. Woodbine Borough	226,701.41	815,038.22	31,550,100	230,000.00	232,029.47	165,000.00	627,029.47	17,750	3,800
Totals	$49,890,685.83	$135,545,144.19	$790,052,890	$9,859,190.50	$36,728,702.98	$6,696,751.57	$53,284,645.05	$1,002,750	$337,250

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $18,106,990.58

Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .4352090460

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12A III) $36,855,000.00

†Adjustments (Net Total 12A IIb)± .... $ +34,167.51

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $36,889,167.51

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bridgeton City	$ 23,373,900	$ 140,816,470	$ 164,190,370	$ 3,826,280	$ 160,364,090	$ 3,928,883	$ 164,292,973
2. Commercial Township	11,991,227	27,852,670	39,843,897	28,600	39,815,297	1,639,731	41,455,028
3. Deerfield Township	5,366,300	22,090,700	27,457,000	....	27,457,000	691,670	28,148,670
4. Downe Township	7,529,400	13,070,500	20,599,900	....	20,599,900	462,867	21,062,767
5. Fairfield Township	6,206,000	24,903,200	31,109,200	....	31,109,200	547,865	31,657,065
6. Greenwich Township	8,955,100	24,224,500	33,179,600	....	33,179,600	469,940	33,649,540
7. Hopewell Township	13,644,200	55,886,700	69,530,900	....	69,530,900	1,245,241	70,776,141
8. Lawrence Township	8,966,940	15,350,659	24,317,599	....	24,317,599	978,582	25,296,181
9. Maurice River Township	29,584,330	33,651,768	63,236,098	....	63,236,098	1,564,600	64,800,698
10. Millville City	126,278,300	508,122,100	634,400,400	12,933,100	621,467,300	7,171,411	628,638,711
11. Shiloh Borough	1,917,530	8,436,500	10,354,030	....	10,354,030	199,656	10,553,686
12. Stow Creek Township	5,065,200	15,382,600	20,447,800	....	20,447,800	508,894	20,956,694
13. Upper Deerfield Township	34,355,100	127,665,100	162,000,200	....	162,000,200	1,945,784	163,945,984
14. Vineland City	268,157,100	844,352,300	1,112,509,400	28,591,000	1,083,918,400	21,669,200	1,105,587,600
Totals	$551,370,627	$1,861,850,767	$2,413,176,394	$45,378,980	$2,367,797,414	$43,024,324	$2,410,821,738

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Bridgeton City	$ 5.23	$ 72.58	....	....	$ 75,194,705	$ 239,487,678	$ 2,675,709.07	....	....
2. Commercial Township	4.66	62.77	....	....	24,964,911	66,419,939	742,085.92	....	....
3. Deerfield Township	4.85	51.98	....	....	26,300,104	54,448,774	608,336.43	....	....
4. Downe Township	5.52	52.85	....	....	19,555,328	40,618,095	453,811.26	....	....
5. Fairfield Township	6.07	45.37	....	....	38,231,380	69,888,445	780,838.28	....	....
6. Greenwich Township	2.49	128.38	....	6,601,460	....	27,048,080	302,198.40	....	....
7. Hopewell Township	3.25	79.66	....	....	19,129,420	89,905,561	1,004,482.26	....	....
8. Lawrence Township	6.91	46.87	....	....	28,553,421	53,849,602	601,642.10	....	....
9. Maurice River Township	4.13	79.68	....	....	17,957,065	82,757,763	924,622.51	....	....
10. Millville City	2.56	116.51	....	74,439,198	....	554,199,513	6,191,870.39	....	....
11. Shiloh Borough	3.26	108.32	....	637,193	....	9,916,493	110,793.38	....	....
12. Stow Creek Township	3.57	66.76	....	....	11,001,301	31,957,995	357,055.10	....	....
13. Upper Deerfield Township	2.65	86.51	....	....	30,003,306	193,949,290	2,166,925.16	....	....
14. Vineland City	2.86	100.49	....	....	24,551,554	1,130,139,154	12,626,635.35	....	....
Totals	....	....	....	$81,677,851	$315,442,495	$2,644,586,382	$29,547,005.61	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton City	$ 131,142.36	....	$ 2,544,566.71	....	$ 161,800.95	$ 2,992,504.00	....	....	....
2. Commercial Township	2,891.44	....	739,194.48	....	44,874.17	781,842.00	....	....	....
3. Deerfield Township	4,677.60	....	603,658.83	....	36,786.29	459,964.00	$ 238,785.07	....	....
4. Downe Township	1,735.21	....	452,076.05	....	27,442.11	553,135.15	....	....	....
5. Fairfield Township	5,642.65	....	775,195.63	....	47,217.53	557,264.00	329,764.71	....	....
6. Greenwich Township	2,107.21	....	300,091.19	....	18,274.03	282,862.00	178,477.88	....	....
7. Hopewell Township	5,433.39	....	999,048.87	....	60,741.35	694,345.00	470,504.60	....	....
8. Lawrence Township	3,037.78	....	598,604.32	....	36,381.48	819,121.00	....	....	....
9. Maurice River Township	3,943.05	....	920,679.46	....	55,912.21	1,285,395.00	....	....	....
10. Millville City	686.20	$ 89,062.74	6,280,246.93	....	374,424.31	4,820,899.00	....	$ 234,639.00	....
11. Shiloh Borough	762.34	....	110,031.04	....	6,699.71	115,696.00	48,825.18	....	....
12. Stow Creek Township	1,475.37	....	355,579.73	....	21,591.23	242,135.00	127,583.86	....	....
13. Upper Deerfield Township	8,964.08	....	2,157,961.08	....	131,034.63	1,135,141.54	916,884.29	....	....
14. Vineland City	457,898.97	....	12,168,736.38	....	....	12,273,414.00	....	219,919.03	....
Totals	$630,397.65	$89,062.74	$29,005,670.70	....	$1,023,180.00	$27,033,717.69	$2,310,825.59	$454,558.03	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton City	$ 2,878,000.00	$ 8,576,871.66	$ 52,423,100	$ 488,000.00	$ 5,442,250.00	$ 725,000.00	$ 6,655,250.00	$ 155,000.00	$ 38,750.00
2. Commercial Township	362,916.00	1,928,826.65	5,661,550	236,509.00	568,534.00	180,000.00	985,043.00	94,250.00	16,000.00
3. Deerfield Township	25,000.00	1,364,194.19	5,802,700	238,000.00	270,000.00	178,000.00	686,000.00	30,250.00	5,600.00
4. Downe Township	128,715.00	1,161,368.31	6,059,200	131,500.00	250,106.00	108,000.00	489,606.00	35,250.00	7,250.00
5. Fairfield Township	191,874.61	1,921,316.48	3,122,100	200,000.00	526,069.25	280,000.00	1,006,069.25	49,000.00	10,800.00
6. Greenwich Township	56,110.25	835,815.35	2,616,700	72,683.76	89,124.28	86,000.00	247,808.04	10,750.00	2,550.00
7. Hopewell Township	70,000.00	2,294,639.82	17,992,900	300,000.00	385,000.00	219,000.00	904,000.00	37,500.00	12,650.00
8. Lawrence Township	293,000.00	1,747,106.80	3,269,200	160,000.00	256,000.00	266,000.00	682,000.00	32,750.00	6,300.00
9. Maurice River Township	409,000.00	2,670,986.67	60,971,945	435,502.23	762,957.06	275,000.00	1,473,459.29	48,750.00	11,100.00
10. Millville City	4,382,356.82	16,092,566.06	88,131,550	666,000.00	5,358,004.18	625,000.00	6,649,004.18	211,500.00	73,250.00
11. Shiloh Borough	61,791.01	343,042.94	875,100		29,809.19	30,400.00	60,209.19	7,750.00	1,800.00
12. Stow Creek Township		746,889.82	1,758,500	260,305.00	150,795.00	72,000.00	483,100.00	11,250.00	3,600.00
13. Upper Deerfield Township		4,341,021.54	22,570,800	593,253.53	1,607,016.82	220,000.00	2,420,270.35	63,750.00	20,400.00
14. Vineland City	6,849,603.76	31,511,673.17	225,282,600	1,000,000.00	12,634,926.94	1,080,000.00	14,714,926.94	477,000.00	114,200.00
Totals	$15,708,367.45	$75,536,319.46	$496,537,945	$4,781,753.52	$28,330,592.72	$4,344,400.00	$37,456,746.24	$1,264,750.00	$324,250.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$19,298,558.15
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	1.117263774
Net County Taxes Apportioned (12A III)	$29,005,670.70
‡Adjustments (Net Total 12A IIb)±	$ 541,334.91
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$29,547,005.61

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 1,023,180.00
Rate per $100 to be applied to Col. 11 for apportionment of Local Health Service Taxes	.0675612844

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Belleville, Twp. of	$ 147,687,900	$ 322,302,400	$ 469,990,300	....	$ 469,990,300	$ 3,266,900	$ 473,257,200
2. Bloomfield, Twp. of	149,705,100	284,820,000	434,525,100	....	434,525,100	2,958,800	437,483,900
3. Caldwell, Twp. of	37,389,600	70,121,600	107,511,200	....	107,511,200	2,267,700	109,778,900
4. Cedar Grove, Twp. of	95,332,500	183,304,600	278,637,100	....	278,637,100	673,500	279,310,600
5. East Orange, City of	99,338,640	274,380,460	373,719,100	$ 2,619,700	371,099,400	10,664,100	381,763,500
6. Essex Fells, Twp. of	24,693,300	44,640,600	69,333,900	....	69,333,900	141,600	69,475,500
7. Fairfield, Twp. of	378,431,800	735,966,900	1,114,398,700	....	1,114,398,700	15,240,400	1,129,639,100
8. Glen Ridge, Twp. of	62,658,200	179,109,800	241,768,000	....	241,768,000	854,300	242,622,300
9. Irvington, Twp. of	82,914,800	218,177,500	301,092,300	....	301,092,300	6,538,300	307,630,600
10. Livingston, Twp. of	289,213,800	572,434,100	861,647,900	131,400	861,516,500	6,046,900	867,563,400
11. Maplewood, Twp. of	200,198,000	345,384,400	545,582,400	....	545,582,400	1,809,600	547,392,000
12. Millburn, Twp. of	559,666,000	1,059,224,000	1,618,890,000	....	1,618,890,000	9,375,500	1,628,265,500
13. Montclair, Twp. of	117,706,100	353,070,400	470,776,500	....	470,776,500	3,516,300	474,292,800
14. Newark, City of	245,429,900	735,303,500	980,733,400	5,061,100	975,672,300	66,733,000	1,042,405,300
15. North Caldwell, Twp. of	105,393,600	176,919,400	282,313,000	....	282,313,000	459,000	282,772,000
16. Nutley, Twp. of	139,694,000	352,465,400	492,159,400	....	492,159,400	4,108,700	496,268,100
17. Orange, Twp. of	27,944,100	89,437,200	117,381,300	....	117,381,300	783,100	118,164,400
18. Roseland, Borough of	50,186,100	190,737,000	240,923,100	....	240,923,100	840,700	241,763,800
19. South Orange Village, Twp. of	84,957,200	168,776,100	253,733,300	1,078,800	252,654,500	3,842,700	256,497,200
20. Verona, Twp. of	168,902,500	356,549,200	525,451,700	....	525,451,700	1,349,700	526,801,400
21. West Caldwell, Twp. of	433,560,900	737,106,700	1,170,667,600	....	1,170,667,600	2,092,600	1,172,760,200
22. West Orange, Twp. of	432,106,400	970,977,500	1,403,083,900	234,100	1,402,849,800	9,434,300	1,412,284,100
Totals	$3,933,110,440	$8,421,208,760	$12,354,319,200	$9,125,100	$12,345,194,100	$152,997,700	$12,498,191,800

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Belleville, Twp. of	$ 7.92	38.91	....	....	$ 766,429,855	$ 1,239,687,055	$ 9,562,141.86	N	N
2. Bloomfield, Twp. of	11.96	22.68	$ 47,399	....	1,514,560,730	1,952,092,029	15,057,171.77		
3. Caldwell, Twp. of	8.16	27.81	....	....	283,440,253	393,219,153	3,033,037.49		
4. Cedar Grove, Twp. of	5.52	35.08	....	....	522,793,559	802,104,159	6,186,911.22		
5. East Orange, City of	12.74	41.60	430,382	....	553,428,021	935,621,903	7,216,780.50		
6. Essex Fells, Twp. of	6.57	24.37	....	....	215,477,778	284,953,278	2,197,944.75	O	O
7. Fairfield, Twp. of	1.76	104.20	....	21,054,840	....	1,108,584,260	8,550,899.94		
8. Glen Ridge, Twp. of	5.66	52.16	....	....	223,037,161	465,659,461	3,591,795.04		
9. Irvington, Twp. of	12.01	32.89	....	....	630,499,939	938,130,539	7,236,130.49		
10. Livingston, Twp. of	5.72	33.32	....	....	1,743,145,365	2,610,708,765	20,137,314.09		
11. Maplewood, Twp. of	5.66	48.43	27,325	....	589,973,872	1,137,393,197	8,773,113.39	N	N
12. Millburn, Twp. of	2.69	62.52	....	....	992,227,536	2,620,493,036	20,212,783.61		
13. Montclair, Twp. of	12.86	20.44	102,078	....	1,845,596,266	2,319,991,144	17,894,906.92		
14. Newark, City of	14.46	28.80	958,356	....	2,865,134,459	3,908,498,115	30,147,619.38		
15. North Caldwell, Twp. of	3.86	53.50	....	....	246,535,641	529,307,641	4,082,735.82		
16. Nutley, Twp. of	7.72	35.61	....	....	910,323,444	1,406,591,544	10,849,534.84	E	E
17. Orange, Twp. of	14.96	27.70	227,270	....	323,400,543	441,792,213	3,407,698.57		
18. Roseland, Borough of	5.14	36.77	....	....	421,667,512	663,431,312	5,117,278.82		
19. South Orange Village, Twp. of	10.11	29.70	72,540	....	602,627,694	859,197,434	6,627,291.71		
20. Verona, Twp. of	4.00	56.66	....	....	408,157,700	934,959,100	7,211,668.07		
21. West Caldwell, Twp. of	1.72	130.65	....	265,553,935	....	907,206,265	6,997,600.70		
22. West Orange, Twp. of	4.18	64.15	....	....	806,239,223	2,218,523,323	17,112,249.96		
Totals	....	....	$1,865,350	$286,608,775	$16,464,696,551	$28,678,144,926	$221,204,608.94		

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville, Twp. of	$ 159,820.18	....	$ 9,402,321.68			$ 13,285,270.00	....	....	
2. Bloomfield, Twp. of	105,108.45	....	14,952,063.32			20,098,016.50	....	$ 44,865.50	
3. Caldwell, Twp. of	....	....	3,033,037.49	N	N	....	C $ 3,887,152.11	....	N
4. Cedar Grove, Twp. of	11,087.20	....	6,175,824.02			7,044,534.00	....	....	
5. East Orange, City of	144,051.76	....	7,072,728.74			13,570,562.50	....	715,210.60	
6. Essex Fells, Twp. of	....	....	2,197,944.75			882,347.50	R 781,053.63	....	
7. Fairfield, Twp. of	....	$ 57,399.25	8,608,299.19			3,781,789.00	R 4,650,310.23	....	
8. Glen Ridge, Twp. of	1,052.10	....	3,590,742.94	O	O	6,337,301.75	....	....	O
9. Irvington, Twp. of	46,570.26	....	7,189,560.23			8,407,765.00	....	....	
10. Livingston, Twp. of	5,393.61	....	20,131,920.48			25,910,126.00	....	....	
11. Maplewood, Twp. of	....	422.40	8,773,535.79			....	J 14,628,488.91	....	
12. Millburn, Twp. of	1,917.54	....	20,210,866.07			14,332,704.07	....	....	
13. Montclair, Twp. of	25,023.10	....	17,869,883.82	N	N	24,137,208.00	....	1,196,424.91	N
14. Newark, City of	1,110,635.98	....	29,036,983.40			65,462,410.00	....	664,149.00	
15. North Caldwell, Twp. of	7,739.85	....	4,074,995.97			2,775,491.00	R 1,943,931.36	....	
16. Nutley, Twp. of	6,527.96	....	10,843,006.88			15,234,968.50	....	....	
17. Orange, Twp. of	1,565.10	....	3,406,133.47			5,650,822.00	....	90,260.00	
18. Roseland, Borough of	29,000.84	....	5,088,277.98	E	E	1,675,054.00	R 2,755,162.14	....	E
19. South Orange Village, Twp. of	5,391.86	....	6,621,899.85			....	J 11,041,476.59	....	
20. Verona, Twp. of	53,385.48	....	7,158,282.59			8,846,683.00	....	....	
21. West Caldwell, Twp. of	16,623.59	....	6,980,377.11			....	C 9,057,274.39	....	
22. West Orange, Twp. of	30,304.05	....	17,081,945.91			25,152,914.50	....	....	
Totals	$1,761,198.91	$57,821.65	$219,501,231.68			$262,585,967.32	$48,744,849.36	$2,710,910.01	

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville, Twp. of	$ 14,781,439.22	$ 37,469,030.90	$ 67,839,500	$ 419,000.00	$ 6,612,049.36	$ 1,174,000.00	$ 8,205,049.36	$ 302,750	$ 85,950
2. Bloomfield, Twp. of	17,186,254.41	52,281,199.73	74,795,400	640,000.00	7,857,380.09	530,000.00	9,027,380.09	338,250	123,800
3. Caldwell, Twp. of	2,031,835.00	8,952,024.60	52,231,400	367,000.00	2,094,443.32	126,406.00	2,587,849.32	29,000	16,600
4. Cedar Grove, Twp. of	2,175,014.64	15,395,372.66	79,262,800	605,184.00	2,477,902.46	242,000.00	3,325,086.46	56,750	46,400
5. East Orange, City of	27,275,654.13	48,634,155.97	199,811,400	1,343,788.00	36,003,551.68	4,564,000.00	41,911,339.68	196,500	50,700
6. Essex Fells, Twp. of	700,101.00	4,561,446.88	10,649,500	396,000.00	573,683.13	42,252.11	1,011,935.24	1,250	5,900
7. Fairfield, Twp. of	2,824,843.17	19,865,241.59	58,150,100	1,240,000.00	2,664,778.11	492,398.00	4,397,176.11	38,750	28,200
8. Glen Ridge, Twp. of	3,792,933.00	13,720,977.69	61,304,500	335,000.00	1,008,200.00	113,000.00	1,456,200.00	15,500	21,250
9. Irvington, Twp. of	21,344,259.26	36,941,584.49	70,487,800	755,837.00	13,611,070.99	1,450,000.00	15,816,907.99	178,500	42,550
10. Livingston, Twp. of	3,505,143.09	49,547,189.57	124,573,500	1,500,000.00	6,487,067.26	825,990.00	8,813,057.26	80,250	103,850
11. Maplewood, Twp. of	7,571,580.19	30,973,604.89	85,370,100	900,000.00	3,284,692.60	425,000.00	4,609,692.60	128,250	67,900
12. Millburn, Twp. of	9,108,604.00	43,652,174.14	151,347,300	2,845,000.00	5,068,307.00	370,000.00	8,283,307.00	31,250	57,500
13. Montclair, Twp. of	17,757,301.30	60,960,818.03	92,209,000	1,030,000.00	8,256,658.41	1,455,875.00	10,742,533.41	117,000	71,850
14. Newark, City of	55,559,482.74	150,723,025.14	1,960,025,000	31,000,000.00	230,865,578.17	14,614,546.00	276,480,124.17	737,280	127,250
15. North Caldwell, Twp. of	2,101,175.88	10,895,594.21	57,881,900	397,000.00	1,065,396.71	135,250.60	1,597,647.31	6,000	19,100
16. Nutley, Twp. of	12,197,763.17	38,275,738.55	41,606,100	1,200,000.00	4,316,583.47	330,000.00	5,846,583.47	220,250	99,000
17. Orange, Twp. of	8,530,025.56	17,677,241.03	76,951,100	572,709.41	14,187,544.18	1,125,000.00	15,885,253.59	86,500	20,050
18. Roseland, Borough of	2,890,915.68	12,409,409.80	16,890,500	300,000.00	1,405,370.71	85,000.00	1,790,370.71	14,750	18,050
19. South Orange Village, Twp. of	8,262,665.62	25,926,042.06	66,747,900	1,340,000.00	2,488,189.00	450,000.00	4,278,189.00	28,250	34,050
20. Verona, Twp. of	5,062,666.03	21,067,631.62	61,546,100	778,250.00	1,600,034.53	200,000.00	2,578,284.53	64,250	49,900
21. West Caldwell, Twp. of	4,119,982.30	20,158,233.80	81,070,000	900,000.00	2,222,121.34	254,000.00	3,376,121.34	32,000	37,700
22. West Orange, Twp. of	16,770,944.00	59,005,804.41	175,359,100	2,425,000.00	7,921,165.60	600,000.00	10,946,165.60	154,750	114,000
Totals	$245,550,583.39	$779,093,541.76	$3,666,110,000	$51,289,768.41	$362,071,768.12	$29,604,717.71	$442,966,254.24	$2,858,030	$1,241,550

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$128,305,893.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.7713351398
Net County Taxes Apportioned (12A III)	$219,501,231.68
‡Adjustments (Net Total 12A IIb)±	+1,703,377.26
Total County Taxes Apportioned (including Adjustments—Total 12A I)	$221,204,608.94

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Clayton Borough	$ 26,281,500	$ 76,665,225	$ 102,946,725	$ 115,125	$ 102,831,600	$ 2,008,266	$ 104,839,866
2. Deptford Township	148,801,300	331,898,250	480,699,550	....	480,699,550	3,877,556	484,577,106
3. East Greenwich Township	27,806,000	93,725,300	121,531,300	....	121,531,300	1,387,256	122,918,556
4. Elk Township	16,319,800	52,649,800	68,969,600	....	68,969,600	1,175,228	70,144,828
5. Franklin Township	91,341,000	225,477,100	316,818,100	46,800	316,771,300	5,385,271	322,156,571
6. Glassboro Borough	42,083,200	141,533,700	183,616,900	924,900	182,692,000	8,400,261	191,092,261
7. Greenwich Township RA	57,860,300	273,818,700	331,679,000	....	331,679,000	680,242	332,359,242
8. Harrison Township	26,223,300	73,544,200	99,767,500	13,000	99,754,500	2,236,682	101,991,182
9. Logan Township	27,702,700	93,944,900	121,647,600	....	121,647,600	944,922	122,592,522
10. Mantua Township	65,496,400	157,413,200	222,909,600	167,000	222,742,600	3,602,189	226,344,789
11. Monroe Township	118,487,810	321,788,500	440,276,310	....	440,276,310	10,791,513	451,067,823
12. National Park Borough	9,388,400	39,238,700	48,627,100	....	48,627,100	232,837	48,859,937
13. Newfield Borough	4,889,800	23,203,400	28,093,200	....	28,093,200	287,614	28,380,814
14. Paulsboro Borough R	39,274,600	145,616,700	184,891,300	....	184,891,300	2,735,316	187,626,616
15. Pitman Borough	30,658,500	136,760,600	167,419,100	133,600	167,285,500	940,660	168,226,160
16. South Harrison Township	12,657,600	32,025,100	44,682,700	....	44,682,700	635,160	45,317,860
17. Swedesboro Borough	3,547,100	21,985,000	25,532,100	....	25,532,100	1,383,948	26,916,048
18. Washington Township	134,752,600	461,100,600	595,853,200	19,300	595,833,900	4,473,728	600,307,628
19. Wenonah Borough	15,249,650	41,059,350	56,309,000	....	56,309,000	341,044	56,650,044
20. West Deptford Township	130,655,400	435,970,600	566,626,000	14,592,000	552,034,000	2,836,517	554,870,517
21. Westville Borough	24,241,300	76,425,800	100,667,100	1,600	100,665,500	945,251	101,610,751
22. Woodbury City	59,953,600	145,266,900	205,220,500	437,100	204,783,400	8,548,547	213,331,947
23. Woodbury Heights Borough R	29,904,500	92,708,600	122,613,100	....	122,613,100	1,054,512	123,667,612
24. Woolwich Township	13,053,900	21,941,500	34,995,400	....	34,995,400	1,210,836	36,206,236
Totals	$1,156,630,260	$3,515,761,725	$4,672,391,985	$16,450,425	$4,655,941,560	$66,115,356	$4,722,056,916

R—Revalued Districts RA—Reassessed District

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Borough	$ 3.20	96.62	....	....	$ 5,065,434	$ 109,905,300	$ 861,863.79	....	....
2. Deptford Township	3.45	82.67	....	....	106,515,111	591,092,217	4,635,272.15	....	....
3. East Greenwich Township	2.57	84.26	....	....	24,161,045	147,079,601	1,153,380.06	....	....
4. Elk Township	3.20	89.32	....	....	8,951,578	79,096,406	620,264.25	....	....
5. Franklin Township	2.73	101.55	....	$ 2,643,398	....	319,513,173	2,505,582.83	....	....
6. Glassboro Borough	4.33	73.15	....	....	74,905,995	265,998,256	2,085,925.46	....	....
7. Greenwich Township	2.50	82.28	....	....	92,266,873	424,626,115	3,329,865.54	....	....
8. Harrison Township	2.97	92.23	....	....	9,880,703	111,871,885	877,285.50	....	....
9. Logan Township	3.89	57.51	....	....	92,525,167	215,117,689	1,686,926.34	....	....
10. Mantua Township	3.08	96.36	....	....	10,462,579	236,807,368	1,857,014.13	....	....
11. Monroe Township	2.85	90.14	....	....	52,894,338	503,962,161	3,952,009.01	....	....
12. National Park Borough	3.17	91.73	....	....	4,605,548	53,465,485	419,269.73	....	....
13. Newfield Borough	3.71	73.42	....	....	10,911,324	39,292,138	308,124.09	....	....
14. Paulsboro Borough	2.55	111.68	....	15,392,583	....	172,234,033	1,350,638.01	....	....
15. Pitman Borough	3.57	76.50	....	....	55,680,184	223,906,344	1,755,845.89	....	....
16. South Harrison Township	2.74	96.81	....	....	2,213,875	47,531,735	372,737.99	....	....
17. Swedesboro Borough	4.17	66.65	....	....	15,838,589	42,754,637	335,276.58	....	....
18. Washington Township	4.05	59.79	....	....	404,876,134	1,005,183,762	7,882,526.89	....	....
19. Wenonah Borough	3.53	75.76	....	....	18,153,458	74,803,502	586,599.82	....	....
20. West Deptford Township	3.01	81.89	....	....	137,267,747	692,138,264	5,427,662.77	....	....
21. Westville Borough	2.91	101.61	....	61,945	....	101,548,806	796,333.19	....	....
22. Woodbury City	3.53	81.08	....	....	53,404,679	266,736,626	2,091,715.67	....	....
23. Woodbury Heights Borough	2.48	117.26	....	16,617,096	....	107,050,516	839,476.92	....	....
24. Woolwich Township	4.04	66.61	....	....	19,697,173	55,903,409	438,387.63	....	....
Totals	....	....	....	$34,715,022	$1,200,277,534	$5,887,619,428	$46,169,984.24	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From — (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Clayton Borough	$ 721.36		$ 861,142.43	$ 24,317.92		$ 1,508,874.00			
2. Deptford Township	990.52		4,634,281.63			8,528,275.75			
3. East Greenwich Township	984.00		1,152,396.06	32,546.39		852,147.45	(K) $ 1,012,310.28		
4. Elk Township	1,507.37		618,756.88	17,475.49		525,852.00	(S) 543,611.16		
5. Franklin Township	6,584.82		2,498,998.01			1,960,988.50	(S) 2,281,067.77		
6. Glassboro Borough	1,863.00		2,084,062.46	58,848.72		3,594,672.50			
7. Greenwich Township	1,613.76		3,328,251.78	93,981.90		2,850,426.50			
8. Harrison Township	2,736.75		874,548.75	24,700.75		732,600.00	(C) 1,038,870.89		
9. Logan Township	19,741.26		1,667,185.08	47,093.90		2,627,706.00			
10. Mantua Township	5,382.16		1,851,631.97	52,331.48		1,539,863.00	(C) 2,289,450.03		
11. Monroe Township	5,445.64		3,946,563.37			5,430,205.76			
12. National Park Borough	19.25		419,250.48	11,839.29		334,932.00	(G) 383,105.17		
13. Newfield Borough	78.71		308,045.38	8,698.75		453,072.00			
14. Paulsboro Borough	20,292.11		1,330,345.90			1,833,217.29			
15. Pitman Borough	50.55		1,755,795.34	49,581.77		2,780,963.00			
16. South Harrison Township			372,737.99	10,525.78		427,888.65	(K) 313,882.81		
17. Swedesboro Borough			335,276.58	9,467.90		*385,469.90	(K) 295,548.39		
18. Washington Township	2,509.30		7,880,017.59	222,508.00		12,834,346.00			
19. Wenonah Borough	100.05		586,499.77			434,162.00	(G) 588,481.89		
20. West Deptford Township	16,200.75		5,411,462.02			8,225,543.60			
21. Westville Borough	1,884.39		794,448.80			557,031.25	(G) 716,754.16		
22. Woodbury City	558.14		2,091,157.53			3,240,621.68			
23. Woodbury Heights Borough	72.15		839,404.77	23,704.10		600,233.00	(G) 887,647.68		
24. Woolwich Township	67.20		438,320.43	12,377.86		511,008.64	(K) 356,733.24		
Totals	$89,403.24		$48,080,581.00	$700,000.00		$62,770,100.47	$10,707,463.47		

*Consolidated Schools

(C) Clearview Regional High School	$ 3,328,320.92
(G) Gateway Regional High School	2,575,988.90
(K) Kingsway Regional High School	1,978,474.72
(S) Southern Regional High School	2,824,678.93
	$10,707,463.47

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Borough	$ 959,243.57	$ 3,353,577.92	$ 16,876,600	$ 210,000.00	$ 737,258.91	$ 270,000.00	$ 1,217,258.91	$ 53,000	$ 16,400
2. Deptford Township	3,537,044.35	16,699,601.73	62,637,200	1,257,526.96	3,275,103.38	925,000.00	5,457,630.34	198,250	87,400
3. East Greenwich Township	109,000.00	3,158,400.18	9,965,700	719,753.06	1,211,828.66	88,000.00	2,019,581.72	20,000	16,000
4. Elk Township	533,000.00	2,238,695.53	4,177,800	234,505.70	387,028.87	210,000.00	831,534.57	28,750	10,050
5. Franklin Township	2,031,000.00	8,772,054.28	25,551,100	532,796.30	1,846,376.48	797,092.12	3,176,264.90	122,250	37,950
6. Glassboro Borough	2,529,000.00	8,266,583.68	84,575,000	701,418.57	2,329,524.48	425,000.00	3,455,943.05	68,750	35,800
7. Greenwich Township	2,018,257.52	8,290,917.70	14,930,400	242,500.00	1,335,487.98	60,000.00	1,637,987.98	62,500	26,950
8. Harrison Township	356,900.00	3,027,620.39	11,645,400	309,327.25	565,456.65	160,000.00	1,034,783.90	17,500	11,300
9. Logan Township	420,400.00	4,762,384.98	3,163,400	452,968.37	1,573,558.51	170,000.00	2,196,526.88	18,500	9,900
10. Mantua Township	1,221,609.52	6,954,886.00	17,644,300	500,000.00	1,212,540.51	348,500.00	2,061,040.51	68,500	38,950
11. Monroe Township	3,474,975.19	12,851,744.32	31,235,500	1,625,000.00	4,854,660.00	530,000.00	7,009,660.00	187,750	66,000
12. National Park Borough	395,000.00	1,544,126.94	11,783,700	106,712.44	485,731.75	125,000.00	717,444.19	39,000	14,200
13. Newfield Borough	280,970.06	1,050,786.19	1,902,800	180,000.00	137,685.21	30,000.00	347,685.21	19,500	3,450
14. Paulsboro Borough	1,614,000.00	4,777,563.19	20,611,300	172,378.51	692,378.17	230,000.00	1,094,756.68	68,250	22,150
15. Pitman Borough	1,412,964.09	5,999,304.20	28,124,600	355,958.79	1,046,505.82	215,000.00	1,617,464.61	60,000	32,800
16. South Harrison Township	113,267.10	1,238,302.33	2,272,700	48,624.00	217,582.91	125,000.00	391,206.91	10,250	3,750
17. Swedesboro Borough	94,206.17	1,119,968.94	2,920,500	191,729.28	316,285.07	169,000.00	677,014.35	19,250	4,400
18. Washington Township	3,357,637.99	24,294,509.58	42,739,475	1,702,000.00	3,120,178.99	1,109,000.00	5,931,178.99	98,000	97,400
19. Wenonah Borough	389,000.00	1,998,143.66	4,453,000	164,862.18	223,022.83	30,000.00	417,885.01	6,750	9,100
20. West Deptford Township	3,051,076.27	16,688,081.89	45,765,700	470,614.00	2,404,328.29	439,408.00	3,314,350.29	109,500	63,450
21. Westville Borough	880,363.06	2,948,597.27	8,180,200	172,519.17	876,913.25	120,000.00	1,169,432.42	63,750	16,050
22. Woodbury City	2,195,183.73	7,526,962.94	78,773,800	668,909.79	1,596,598.91	210,000.00	2,475,508.70	76,250	31,850
23. Woodbury Heights Borough	704,651.73	3,055,641.28	24,200,300	76,000.00	410,146.58	72,000.00	558,146.58	20,750	12,400
24. Woolwich Township	144,000.00	1,462,440.17	3,490,800	134,940.27	389,249.62	82,000.00	606,189.89	8,250	2,500
Totals	$31,822,750.35	$152,080,895.29	$557,621,275	$11,231,044.64	$31,245,431.83	$6,940,000.12	$49,416,476.59	$1,445,250	$670,200

County Percentage Level of Taxable Value of Real Property—100%

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $19,724,098.00

Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .784187647

Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes .... .022144735

Net County Taxes Apportioned (12A III) $46,080,581.00

Adjustments (Net Total 12A IIb) .... +89,403.24

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $46,169,984.24

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bayonne City	$ 131,136,240	$ 290,646,260	$ 421,782,500	....	$ 421,782,500	$ 2,790,844	$ 424,573,344
2. East Newark Borough	9,981,200	29,128,800	39,110,000	....	39,110,000	1,004,212	40,114,212
3. Guttenberg Town	40,111,000	228,375,800	268,486,800	$ 134,400	268,352,400	412,727	268,765,127
4. Harrison Town RE	180,996,300	375,587,400	556,583,700	....	556,583,700	1,991,583	558,575,283
5. Hoboken City RE	759,766,300	949,638,800	1,709,405,100	3,645,000	1,705,760,100	3,268,849	1,709,028,949
6. Jersey City City RE	1,773,837,780	3,863,942,343	5,637,780,123	23,105,100	5,614,675,023	66,490,614	5,681,165,637
7. Kearny Town	366,707,580	728,442,620	1,095,150,200	....	1,095,150,200	11,855,144	1,107,005,344
8. North Bergen Township	219,525,086	502,423,890	721,948,976	....	721,948,976	6,135,622	728,084,598
9. Secaucus Town	364,210,200	929,310,000	1,293,520,200	1,693,800	1,291,826,400	6,916,043	1,298,742,443
10. Union City City	78,337,690	204,403,685	282,741,375	300,000	282,441,375	5,935,068	288,376,443
11. Weehawken Township	52,546,255	78,188,559	130,734,814	....	130,734,814	348,483	131,083,297
12. West New York Town	50,022,750	139,746,780	189,769,530	394,950	189,374,580	439,994	189,814,574
Totals	$4,027,178,381	$8,319,834,937	$12,347,013,318	$29,273,250	$12,317,740,068	$107,589,183	$12,425,329,251

RE—Revalued Districts

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1988 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bayonne City	$ 13.116	21.58			$ 1,615,983,318	$ 2,040,556,662	$ 13,417,459.97		
2. East Newark Borough	5.298	64.87			28,370,342	68,484,554	450,312.79 V 40,339.92		
3. Guttenberg Town	3.136	71.00			114,591,371	383,356,498	2,520,719.25 V 225,811.10		
4. Harrison Town	2.074	119.09			-51,313,528	507,261,755	3,335,444.89 V 298,795.85		
5. Hoboken City	1.802	142.22	$ 6,701,903		-441,516,158	1,274,214,694	8,378,446.43 V 750,558.07		
6. Jersey City City	3.052	125.35	3,154,454		-974,608,828	4,709,711,263	30,968,197.87 V 2,774,193.37		
7. Kearny Town	3.013	77.79	909,060		395,385,282	1,503,299,686	9,884,784.75 V 885,498.88		
8. North Bergen Township	8.007	40.44			1,096,124,921	1,824,209,519	11,994,892.70 V 1,074,526.58		
9. Secaucus Town	2.624	80.40	377,465		342,797,551	1,641,917,459	10,796,250.94 V 967,149.85		
10. Union City City	12.330	27.95			756,042,588	1,044,419,031	6,867,464.55 V 615,201.27		
11. Weehawken Township	10.349	26.57			378,973,386	510,056,683	3,353,822.64 V 300,442.17		
12. West New York Town	16.441	23.33			645,923,391	835,737,965	5,495,304.74 V 492,280.44		
Totals			$11,142,882		$3,906,753,636	$16,343,225,769	$115,887,899.02		

V—Vocational School

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 3,150.75	$ 72,733.95	$ 13,487,043.17			$ 20,114,791.50		$ 1,372,237.00	
2. East Newark Borough			490,652.71			762,458.15			
3. Guttenberg Town	2,320.93		2,744,209.42			2,882,778.50		29,925.00	
4. Harrison Town	30,283.39		3,603,957.35			4,267,368.50		726,107.50	
5. Hoboken City	224,027.24		8,904,977.26			13,123,118.00		357,579.00	
6. Jersey City City	569,871.92		33,172,519.32			51,774,319.00		3,695,950.00	
7. Kearny Town	267,196.29		10,503,087.34			15,989,152.27		269,901.00	
8. North Bergen Township	258,880.14		12,810,539.14			22,098,078.00		441,652.50	
9. Secaucus Town	27,045.97		11,736,354.82			9,737,070.50		79,900.00	
10. Union City City	24,723.25		7,457,942.57			8,435,126.50			
11. Weehawken Township	116,418.72		3,537,846.09			5,145,383.00			
12. West New York Town	137,352.30		5,850,232.88			8,566,254.00		120,673.17	
Totals	$1,661,270.90	$72,733.95	$114,299,362.07			$162,895,897.92		$7,093,925.17	

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 20,708,876.32	$ 55,682,947.99	$ 376,526,500	$ 3,000,000.00	$ 13,357,633.12	$ 690,000	$ 17,047,633.12	$ 356,000	$ 143,350
2. East Newark Borough	872,082.22	2,125,193.08	2,520,000	....	761,392.12	22,160	783,552.12	13,750	2,700
3. Guttenberg Town	2,769,739.53	8,426,652.45	10,801,000	335,917.00	679,645.12	392,000	1,407,562.12	25,500	5,250
4. Harrison Town	2,985,672.43	11,583,105.78	54,385,600	650,000.00	9,629,994.00	100,000	10,379,994.00	53,250	18,900
5. Hoboken City	8,405,631.00	30,791,305.26	857,985,700	2,690,000.00	18,180,384.00	2,200,000	23,070,384.00	69,750	15,300
6. Jersey City City	84,743,048.00	173,385,836.32	1,956,435,902	3,347,091.00	109,660,631.00	10,234,000	123,241,722.00	852,250	207,900
7. Kearny Town	6,591,675.04	33,353,815.65	238,673,710	....	26,412,749.85	900,000	27,312,749.85	214,500	74,400
8. North Bergen Township	22,947,438.87	58,297,708.51	167,922,100	1,292,170.00	8,532,178.33	1,620,000	11,444,348.33	261,750	60,300
9. Secaucus Town	12,519,267.62	34,072,592.94	159,895,400	2,000,000.00	3,153,523.08	400,000	5,553,523.08	95,250	42,900
10. Union City City	19,662,620.66	35,555,689.73	50,059,750	4,127,379.09	10,885,283.89	1,880,000	16,892,662.98	110,500	22,450
11. Weehawken Township	4,881,949.86	13,565,178.95	16,598,580	....	5,545,008.88	56,436	5,601,444.88	28,000	12,500
12. West New York Town	16,669,949.06	31,207,109.11	76,855,906	550,000.00	8,690,995.96	800,000	10,040,995.96	87,000	16,850
Totals	$203,757,950.61	$488,047,135.77	$3,968,600,148	$17,992,557.09	$215,489,419.35	$19,294,596	$252,776,572.44	$2,167,500	$624,800

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 74,864,588.76
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes .... —— 0.657539201108
Rate per $100 to be applied to Col. 11 for apportionment of County Vocational School Taxes 0.058903682579
Net County Taxes Apportioned (12A III) .... $ 114,299,362.07
†Adjustments (Net Total 12A IIb) .... $ 1,588,536.95
Total County Taxes Apportioned (Including Adjustments—Total 12A I) .... $ 115,887,899.02

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alexandria Township	$ 43,131,132	$ 91,190,808	$ 134,321,940	....	$ 134,321,940	$ 531,668	$ 134,853,608
2. Bethlehem Township	33,894,574	81,454,640	115,349,214	....	115,349,214	382,117	115,731,331
3. Bloomsbury Borough	4,205,900	18,403,800	22,609,700	....	22,609,700	63,124	22,672,824
4. Califon Borough	9,979,435	23,319,800	33,299,235	....	33,299,235	162,468	33,461,703
5. Clinton Town	46,289,800	78,230,100	124,519,900	....	124,519,900	511,405	125,031,305
6. Clinton Township	114,322,653	409,995,125	524,317,778	....	524,317,778	1,288,403	525,606,181
7. Delaware Township	55,362,300	123,586,995	178,949,295	....	178,949,295	1,314,285	180,263,580
8. East Amwell Township	47,471,576	115,077,995	162,549,571	$ 1,000	162,548,571	790,279	163,338,850
9. Flemington Borough	65,134,938	148,717,950	213,852,888	....	213,852,888	734,900	214,587,788
10. Franklin Township	148,158,709	145,081,200	293,239,909	....	293,239,909	14,363,012	307,602,921
11. Frenchtown Borough	8,543,515	31,994,325	40,537,840	....	40,537,840	138,714	40,676,554
12. Glen Gardner Borough	40,613,228	61,537,133	102,150,361	....	102,150,361	387,114	102,537,475
13. Hampton Borough	19,209,016	38,943,600	58,152,616	....	58,152,616	345,453	58,498,069
14. High Bridge Borough	112,073,631	116,396,200	228,969,831	....	228,969,831	397,442	229,367,273
15. Holland Township	160,106,027	178,252,050	338,358,077	....	338,358,077	2,698,425	341,056,502
16. Kingwood Township	29,464,000	70,654,238	100,118,238	....	100,118,238	698,811	100,817,049
17. Lambertville City	50,396,783	95,272,455	145,669,238	....	145,669,238	1,134,965	146,804,203
18. Lebanon Borough	20,185,707	30,038,500	50,224,207	....	50,224,207	185,945	50,410,152
19. Lebanon Township	291,304,982	213,699,845	505,004,827	....	505,004,827	1,198,476	506,203,303
20. Milford Borough	35,260,515	57,370,000	92,630,515	....	92,630,515	333,270	92,963,785
21. Raritan Township	519,563,500	662,789,220	1,182,352,720	....	1,182,352,720	4,085,700	1,186,438,420
22. Readington Township	158,061,296	355,220,148	513,281,444	....	513,281,444	1,898,248	515,179,692
23. Stockton Borough	4,985,320	12,973,650	17,958,970	....	17,958,970	149,809	18,108,779
24. Tewksbury Township	147,552,377	247,379,545	394,931,922	....	394,931,922	1,059,407	395,991,329
25. Union Township	40,218,022	143,160,538	183,378,560	....	183,378,560	680,071	184,058,631
26. West Amwell Township	34,201,522	69,385,168	103,586,690	....	103,586,690	623,004	104,209,694
Totals	$2,239,690,458	$3,620,625,028	$5,860,315,486	$1,000	$5,860,314,486	$36,156,515	$5,896,471,001

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 [illegible] S. [illegible]-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alexandria Township	$ 2.880	64.22			$ 77,071,315	$ 211,924,923	$ 948,229.95		
2. Bethlehem Township	3.280	62.84			69,586,070	185,317,401	829,178.12		
3. Bloomsbury Borough	3.780	61.50			14,704,433	37,377,257	167,239.58		
4. Califon Borough	3.710	58.23			24,429,558	57,891,261	259,026.77		
5. Clinton Town	2.520	89.86			15,760,337	140,791,642	629,953.52		
6. Clinton Township	3.140	56.10			415,256,027	940,862,208	4,209,763.10		
7. Delaware Township	2.700	71.00			76,074,386	256,337,966	1,146,950.21		
8. East Amwell Township	2.690	66.76			83,854,921	247,193,771	1,106,035.73		
9. Flemington Borough	2.460	87.12			36,165,178	250,752,966	1,121,960.87		
10. Franklin Township	1.180	154.43		$ 100,700,596		206,902,325	925,757.00		
11. Frenchtown Borough	3.570	65.30			23,185,554	63,862,108	285,742.53		
12. Glen Gardner Borough	1.400	129.53		23,000,035		79,537,440	355,879.72		
13. Hampton Borough	2.680	110.98		5,472,243		53,025,826	237,257.02		
14. High Bridge Borough	1.710	142.52		64,935,482		164,431,791	735,728.23		
15. Holland Township	.770	119.16		48,458,111		292,598,391	1,309,192.67		
16. Kingwood Township	3.180	58.51			73,320,538	174,137,587	779,155.52		
17. Lambertville City	2.690	75.95			50,221,444	197,025,647	881,565.11		
18. Lebanon Borough	3.690	62.30			30,913,595	81,323,747	363,872.31		
19. Lebanon Township	.980	153.68		173,270,351		332,932,952	1,489,664.31		
20. Milford Borough	1.740	135.05		17,210,412		75,753,373	338,948.42		
21. Raritan Township	1.720	119.82		180,771,391		1,005,667,029	4,499,723.67		
22. Readington Township	3.070	55.55			416,549,739	931,729,431	4,168,899.70		
23. Stockton Borough	3.240	64.38			10,198,086	28,306,865	126,655.31		
24. Tewksbury Township	2.300	75.43			132,946,620	528,937,949	2,366,662.66		
25. Union Township	2.440	67.89			89,240,439	273,299,070	1,222,840.42		
26. West Amwell Township	2.560	73.58			38,759,258	142,968,952	639,695.49		
Totals				$613,818,621	$1,678,237,498	$6,960,889,878	$31,145,577.94		

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Township	$ 386.35	....	$ 947,843.60	$ 47,395.10	....	$ 1,786,055.00	$ 970,513.03	....	....
2. Bethlehem Township	245.39	....	828,932.73	41,451.12	....	1,764,698.00	1,020,240.08	....	....
3. Bloomsbury Borough	....	....	167,239.58	8,363.31	....	508,544.00	....	....	....
4. Califon Borough	103.15	....	258,92[illegible].62	12,947.26	....	506,659.74	274,721.51	....	....
5. Clinton Town	1,889.27	....	[illegible],064.25	31,381.70	....	835,808.69	800,889.70	....	....
6. Clinton Township	1,258.36	....	4,208,504.74	210,446.93	....	6,130,270.47	4,592,140.86	....	....
7. Delaware Township	150.40	....	1,146,799.81	57,347.68	....	1,867,046.00	1,139,774.56	....	....
8. East Amwell Township	1,507.62	....	1,104,528.11	55,219.50	....	1,988,859.00	1,032,153.07	....	....
9. Flemington Borough	14,458.61	....	1,107,502.26	....	....	2,065,212.21	1,094,543.09	....	....
10. Franklin Township	895.44	....	924,861.56	46,241.46	....	1,264,813.00	1,093,303.06	....	....
11. Frenchtown Borough	....	....	285,742.53	14,289.40	....	589,242.00	276,969.85	....	....
12. Glen Gardner Borough	....	....	355,879.72	17,796.82	....	494,304.00	214,712.96	....	....
13. Hampton Borough	4,935.44	....	232,321.58	11,544.26	....	474,463.00	291,239.48	....	....
14. High Bridge Borough	....	....	735,728.23	36,792.27	....	1,551,364.00	870,425.49	....	....
15. Holland Township	5,131.37	....	1,304,061.30	65,141.36	....	....	1,252,000.00	....	....
16. Kingwood Township	2,767.93	....	776,387.59	38,794.68	....	1,331,084.00	831,157.09	....	....
17. Lambertville City	18,005.77	....	863,559.34	....	....	1,129,735.50	1,140,691.28	....	....
18. Lebanon Borough	132.99	....	363,739.32	18,187.98	....	763,222.00	394,227.51	....	....
19. Lebanon Township	177.38	....	1,489,486.93	74,483.87	....	885,837.91	1,880,822.58	....	....
20. Milford Borough	27,794.93	....	311,153.49	....	....	636,854.00	410,253.44	....	....
21. Raritan Township	35,818.70	....	4,463,904.97	222,711.14	....	6,746,576.08	4,171,847.13	....	....
22. Readington Township	1,001.15	....	4,167,898.55	208,414.54	....	5,552,040.00	4,192,527.23	....	....
23. Stockton Borough	....	....	126,655.31	6,333.77	....	184,242.50	192,538.88	....	....
24. Tewksbury Township	18,760.02	....	2,347,902.64	117,176.13	....	2,795,396.00	3,069,227.97	....	....
25. Union Township	2,013.08	....	1,220,827.34	61,032.73	....	1,914,234.55	1,192,692.16	....	....
26. West Amwell Township	8,144.59	....	631,550.90	31,506.99	....	867,211.00	1,024,769.84	....	....
Totals	$145,577.94	....	$31,000,000.00	$1,435,000.00	....	$44,633,772.65	$33,424,381.85	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alexandria Township	$ 119,000.00	$ 3,870,806.73	$ 9,568,000	$ 338,942.67	$ 369,536.50	$ 519,000.00	$ 1,227,479.17	$ 10,750	$ 9,000
2. Bethlehem Township	131,000.00	3,786,321.93	4,887,743	517,000.00	334,066.22	187,913.20	1,038,979.42	11,500	9,600
3. Bloomsbury Borough	172,007.00	856,153.89	2,794,500	90,000.00	81,705.00	29,010.00	200,715.00	7,000	2,700
4. Califon Borough	185,843.00	1,239,095.13	2,355,000	80,000.00	121,222.45	37,500.00	238,722.45	7,750	3,100
5. Clinton Town	846,330.48	3,142,474.82	13,331,100	250,000.00	372,022.76	75,000.00	697,022.76	4,750	5,200
6. Clinton Township	1,327,110.80	16,468,473.80	56,297,783	1,500,000.00	1,514,976.69	225,000.00	3,239,976.69	22,750	24,800
7. Delaware Township	655,188.23	4,866,156.28	5,475,600	425,000.00	620,590.07	280,000.00	1,325,590.07	21,500	12,300
8. East Amwell Township	210,554.39	4,391,314.07	3,518,700	320,000.00	533,285.34	149,000.00	1,002,285.34	19,000	12,200
9. Flemington Borough	1,010,375.61	5,277,633.17	28,999,670	300,000.00	1,167,676.76	76,158.00	1,543,834.76	17,750	7,000
10. Franklin Township	291,099.09	3,620,318.17	11,500,900	261,000.00	399,210.05	132,000.00	792,210.05	12,500	8,550
11. Frenchtown Borough	282,718.85	1,448,962.63	2,739,800	81,097.90	220,642.15	63,000.00	364,740.05	9,500	3,500
12. Glen Gardner Borough	349,695.82	1,432,389.32	4,182,700	165,000.00	117,304.18	50,000.00	332,304.18	4,500	1,700
13. Hampton Borough	557,322.08	1,566,890.40	7,866,600	25,000.00	157,078.80	80,000.00	262,078.80	7,750	3,400
14. High Bridge Borough	727,620.82	3,921,930.81	11,760,700	200,000.00	366,287.60	100,000.00	666,287.60	19,750	10,000
15. Holland Township	....	2,621,202.66	10,989,000	2,440,000.00	3,740,415.49	36,922.02	6,217,337.51	35,000	20,150
16. Kingwood Township	232,238.24	3,200,661.60	4,216,200	300,000.00	369,251.80	200,000.00	869,251.80	16,500	7,500
17. Lambertville City	807,532.73	3,941,518.85	17,383,650	200,000.00	656,589.00	250,000.00	1,106,589.00	41,750	10,450
18. Lebanon Borough	317,909.27	1,857,286.08	2,147,100	150,000.00	161,089.92	115,000.00	426,089.92	4,250	2,050
19. Lebanon Township	582,293.42	4,912,924.71	164,478,400	1,580,000.00	1,879,139.44	160,000.00	3,619,139.44	30,500	14,800
20. Milford Borough	255,107.87	1,613,368.80	11,830,200	200,000.00	479,743.45	35,000.00	714,743.45	12,750	4,400
21. Raritan Township	4,706,699.95	20,311,739.27	104,537,300	1,150,000.00	2,398,644.36	520,000.00	4,068,644.36	30,750	30,605
22. Readington Township	1,681,121.46	15,802,001.78	22,052,950	865,992.00	1,981,711.94	463,000.00	3,310,703.94	43,000	36,200
23. Stockton Borough	76,000.00	585,770.46	1,644,800	98,000.00	63,250.21	15,307.73	176,557.94	6,500	2,850
24. Tewksbury Township	752,684.46	9,082,387.20	12,827,700	1,025,000.00	858,082.05	300,000.00	2,183,082.05	6,800	12,250
25. Union Township	92,000.00	4,480,786.78	36,876,600	583,952.59	587,135.41	130,000.00	1,301,088.00	13,250	9,250
26. West Amwell Township	103,009.18	2,658,047.91	8,793,450	725,986.94	818,226.26	150,000.00	1,694,213.20	14,000	8,150
Totals	$16,463,462.75	$126,956,617.25	$563,056,146	$13,871,972.10	$20,368,883.90	$4,378,810.95	$38,619,666.95	$431,800	$271,705

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 6,171,149.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.44743673
Net County Taxes Apportioned (12A III)	$31,000,000.00
*Adjustments (Net Total 12A II)	$ 145,577.94
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$31,145,577.94

Rate per $100 to be applied to Column 11 for apportionment of County Library Taxes	0.2237540
Net County Library Taxes Apportioned (12 B A)	$ 1,435,000.00
Adjustments (Net Total)	$ 5,384.32
Total County Library Taxes	$ 1,440,384.32

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. East Windsor Township	$ 82,785,800	$ 258,275,400	$ 341,061,200	....	$ 341,061,200	$ 1,680,358	$ 342,741,558
2. Ewing Township	36,520,613	190,340,020	226,860,633	$ 297,250	226,563,383	4,439,269	231,002,652
3. Hamilton Township	272,676,900	968,725,450	1,241,402,350	76,350	1,241,326,000	18,023,846	1,259,349,846
4. Hightstown Borough	11,821,500	37,181,400	49,002,900	9,600	48,993,300	1,833,978	50,827,278
5. Hopewell Borough	13,740,350	48,787,950	62,528,300	....	62,528,300	937,191	63,465,491
6. Hopewell Township	173,577,070	409,608,350	583,185,420	259,300	582,926,120	2,925,395	585,851,515
7. Lawrence Township	126,480,250	394,543,085	521,023,335	106,700	520,916,635	3,089,736	524,006,371
8. Pennington Borough	24,590,730	65,419,795	90,010,525	....	90,010,525	1,330,193	91,340,718
9. Princeton Borough	141,440,900	278,294,900	419,735,800	....	419,735,800	6,573,741	426,309,541
10. Princeton Township	233,686,200	481,983,600	715,669,800	....	715,669,800	2,225,774	717,895,574
11. Trenton City	62,439,765	240,440,650	302,880,415	10,502,380	292,378,035	9,327,716	301,705,751
12. Washington Township	24,916,800	66,497,300	91,414,100	3,100	91,411,000	955,678	92,366,678
13. West Windsor Township	214,413,900	392,129,100	606,543,000	62,800	606,480,200	14,793,037	621,273,237
Totals	$1,419,090,778	$3,832,227,000	$5,251,317,778	$11,317,480	$5,240,000,298	$68,135,912	$5,308,136,210

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. East Windsor Township	$ 7.06	33.64	....	....	$ 683,394,302	$ 1,026,135,860	$ 5,881,284.55	....	....
2. Ewing Township	12.93	18.14	$ 47,917	....	1,070,914,963	1,301,965,532	7,462,198.78	....	....
3. Hamilton Township	5.59	41.85	....	....	1,763,575,321	3,022,925,167	17,325,856.90	....	....
4. Hightstown Borough	9.71	24.74	....	....	152,190,123	203,017,401	1,163,591.63	....	....
5. Hopewell Borough	3.15	59.06	....	....	44,912,187	108,377,678	621,165.27	....	....
6. Hopewell Township	2.66	66.61	....	....	306,332,861	892,184,376	5,113,543.33	....	....
7. Lawrence Township	6.03	33.75	....	....	1,050,787,075	1,574,793,446	9,025,908.48	....	....
8. Pennington Borough	3.19	53.73	....	....	78,711,538	170,052,256	974,652.33	....	....
9. Princeton Borough	3.02	58.39	64,931	....	309,686,231	736,060,703	4,218,722.50	....	....
10. Princeton Township	3.02	54.27	....	....	610,971,860	1,328,867,434	7,616,386.69	....	....
11. Trenton City	15.11	24.20	436,638	....	987,652,398	1,289,794,787	7,392,442.32	....	....
12. Washington Township	5.27	32.56	....	....	192,605,944	284,972,622	1,633,316.94	....	....
13. West Windsor Township	3.50	59.14	....	....	430,576,733	1,051,849,970	6,028,664.78	....	....
Totals	....	....	$549,486	....	$7,682,311,536	$12,990,997,232	$74,457,734.50	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b)* Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Township	$ 3,818.48		$ 5,877,466.07	$ 606,397.93			*$ 13,326,604.14		
2. Ewing Township	3,416.80		7,458,781.98	769,538.23		16,438,117.00			
3. Hamilton Township	131,388.96		17,194,467.94			39,681,216.50			
4. Hightstown Borough	2,625.64		1,160,965.99	119,784.91			* 2,474,707.36		
5. Hopewell Borough	620.37		620,544.90				** 1,070,302.84		
6. Hopewell Township	3,650.98		5,109,892.35	527,201.26			** 8,438,555.44		
7. Lawrence Township	78,383.12		8,947,525.36	923,091.52		15,254,483.00			
8. Pennington Borough	5,681.51		968,970.82				** 1,558,163.72		
9. Princeton Borough	9,759.80		4,208,962.70				*** 6,025,802.56		
10. Princeton Township	2,772.21		7,613,614.48				***10,144,160.70		
11. Trenton City	67,593.09		7,324,849.23			18,245,306.50		$ 885,280.00	
12. Washington Township	5,137.70		1,628,179.24	167,972.29		2,399,398.50			
13. West Windsor Township		$ 15,036.16	6,043,700.94	623,563.86			****11,710,171.51		
Totals	$314,848.66	$15,036.16	$74,157,922.00	$3,737,550.00		$92,018,521.50	$54,748,468.27	$885,280.00	

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Township	$ 4,435,000.00	$ 24,245,468.14	$ 33,730,800	$ 1,356,000.00	$ 3,027,000.00	$ 346,720.00	$ 4,729,720.00	$ 25,000	$ 28,202
2. Ewing Township	5,184,347.19	29,850,784.40	136,021,060	....	11,238,474.89	578,000.00	11,816,474.89	229,550	126,400
3. Hamilton Township	13,450,043.35	70,325,727.79	141,820,530	4,600,000.00	22,294,712.65	1,607,369.80	28,502,082.45	763,000	360,250
4. Hightstown Borough	1,179,434.43	4,934,892.69	22,518,738	346,000.00	631,035.16	150,000.00	1,127,035.16	22,250	10,250
5. Hopewell Borough	307,908.42	1,998,756.16	4,210,950	152,000.00	478,614.71	35,000.00	665,614.71	10,250	4,650
6. Hopewell Township	1,460,485.00	15,536,134.05	37,610,200	1,250,000.00	2,331,264.00	350,000.00	3,931,264.00	42,750	39,600
7. Lawrence Township	6,420,252.57	31,545,352.45	99,594,450	1,625,000.00	7,279,315.04	687,000.00	9,591,315.04	113,500	63,800
8. Pennington Borough	383,630.94	2,910,765.48	13,368,600	325,000.00	373,321.47	55,000.00	753,321.47	5,500	6,500
9. Princeton Borough	2,600,487.00	12,835,252.26	344,858,800	860,000.00	5,902,902.00	355,000.00	7,117,902.00	22,750	12,450
10. Princeton Township	3,880,750.00	21,638,525.18	198,964,890	1,185,000.00	5,217,353.94	350,000.00	6,752,353.94	31,500	29,100
11. Trenton City	19,114,201.00	45,569,636.73	499,900,595	2,400,000.00	47,794,140.00	5,144,441.00	55,338,581.00	839,750	153,200
12. Washington Township	664,777.99	4,860,328.02	5,417,340	325,000.00	1,529,833.01	150,000.00	2,004,833.01	18,500	12,250
13. West Windsor Township	3,361,470.59	21,738,906.90	75,090,000	2,399,094.50	4,015,409.86	400,000.00	6,814,504.36	27,250	21,200
Totals	$62,442,788.48	$287,990,530.25	$1,613,106,953	$16,823,094.50	$112,113,376.73	$10,208,530.80	$139,145,002.03	$2,151,550	$867,852

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$36,526,682.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.57314872
Net County Taxes Apportioned (12A III)	$74,157,922.00
‡Adjustments (Net Total 12A IIb)±	$ 299,812.50
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$74,457,734.50

Net County Library Budget	$3,737,550.00
±Total Adjustments	$ 8,515.16
Total County Library Taxes Apportioned	$3,746,065.16
County Library Apportioned Rate	.05913336

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Carteret Borough	$ 447,894,900	$ 627,502,000	$ 1,075,396,900	$ 51,900	$ 1,075,345,000	$ 3,716,101	$ 1,079,061,101
2. Cranbury Township	96,847,400	158,145,200	254,992,600	....	254,992,600	1,152,012	256,144,612
3. Dunellen Borough	51,278,500	93,196,700	144,475,200	....	144,475,200	3,903,450	148,378,650
4. East Brunswick Township	508,142,900	1,230,006,900	1,738,149,800	418,000	1,737,731,800	15,293,100	1,753,024,900
5. Edison Township	3,405,345,200	3,796,677,200	7,202,022,400	3,770,000	7,198,252,400	32,177,952	7,230,430,352
6. Helmetta Borough	6,326,000	25,322,800	31,648,800	....	31,648,800	133,433	31,782,233
7. Highland Park Borough	94,117,600	209,107,300	303,224,900	924,700	302,300,200	1,199,715	303,499,915
8. Jamesburg Borough	34,274,600	82,715,800	116,990,400	....	116,990,400	1,664,121	118,654,521
9. Metuchen Borough	179,115,800	264,258,700	443,374,500	....	443,374,500	10,541,847	453,916,347
10. Middlesex Borough	162,443,300	315,424,700	477,868,000	964,100	476,903,900	2,225,125	479,129,025
11. Milltown Borough	80,171,700	161,900,600	242,072,300	7,000	242,065,300	495,543	242,560,843
12. Monroe Township	75,030,300	353,468,200	428,498,500	....	428,498,500	2,867,030	431,365,530
13. New Brunswick City	142,730,000	469,529,100	612,259,100	3,588,400	608,670,700	37,065,161	645,735,861
14. North Brunswick Township	282,248,900	768,549,900	1,050,798,800	....	1,050,798,800	4,282,688	1,055,081,488
15. Old Bridge Township	437,226,900	1,019,195,700	1,456,422,600	17,974,400	1,438,448,200	8,927,107	1,447,375,307
16. Perth Amboy City	83,818,300	247,756,800	331,575,100	62,700	331,512,400	2,013,245	333,525,645
17. Piscataway Township	545,631,700	1,674,039,700	2,219,671,400	....	2,219,671,400	49,577,584	2,269,248,984
18. Plainsboro Township	197,159,800	568,864,600	766,024,400	2,310,800	763,713,600	5,797,045	769,510,645
19. Sayreville Borough	179,144,000	525,609,900	704,753,900	1,986,300	702,767,600	8,482,313	711,249,913
20. South Amboy City	51,509,800	123,503,700	175,013,500	....	175,013,500	1,234,969	176,248,469
21. South Brunswick Township	377,701,700	995,784,500	1,373,486,200	873,700	1,372,612,500	12,566,023	1,385,178,523
22. South Plainfield Borough	406,761,500	936,142,500	1,342,904,000	14,100	1,342,889,900	10,649,656	1,353,539,556
23. South River Borough	101,980,800	255,751,100	357,731,900	....	357,731,900	1,213,102	358,945,002
24. Spotswood Borough	55,394,500	127,606,200	183,000,700	....	183,000,700	1,943,162	184,943,862
25. Woodbridge Township	990,847,500	2,334,510,300	3,325,357,800	....	3,325,357,800	25,842,777	3,351,200,577
Totals	$8,993,143,600	$17,364,570,100	$26,357,713,700	$32,946,100	$26,324,767,600	$244,964,261	$26,569,731,861

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Carteret Borough	$ 1.85	107.52	....	$ 36,897,687	....	$ 1,042,163,414	$ 4,191,660.64	....	....
2. Cranbury Township	2.03	82.51	....	....	$ 62,235,936	318,380,548	1,280,550.81	....	....
3. Dunellen Borough	3.86	47.37	$ 89,654	....	170,462,969	318,931,273	1,282,765.87	....	....
4. East Brunswick Township	3.30	58.19	....	....	1,274,327,225	3,027,352,125	12,176,240.87	....	....
5. Edison Township	1.28	115.50	....	884,152,146	....	6,346,278,206	25,525,214.40	....	....
6. Helmetta Borough	3.94	72.68	....	....	14,368,870	46,151,103	185,623.25	....	....
7. Highland Park Borough	4.57	48.95	....	....	320,225,290	623,725,205	2,508,670.28	....	....
8. Jamesburg Borough	3.14	72.05	....	....	46,891,430	165,545,951	665,838.42	....	....
9. Metuchen Borough	3.69	50.54	....	....	447,039,694	900,956,041	3,623,713.83	....	....
10. Middlesex Borough	3.26	66.07	....	....	255,311,300	734,440,325	2,953,974.93	....	....
11. Milltown Borough	3.21	59.97	....	....	166,434,517	408,995,360	1,645,010.49	....	....
12. Monroe Township	4.84	29.11	....	....	1,053,950,602	1,485,316,132	5,974,054.63	....	....
13. New Brunswick City	4.65	56.79	....	....	496,198,091	1,141,933,952	4,592,945.34	....	....
14. North Brunswick Township	2.96	55.61	....	....	902,256,201	1,957,337,689	7 [illegible]2,561.28	....	....
15. Old Bridge Township	3.54	59.73	....	....	981,366,499	2,428,741,806	9,768,584.55	....	....
16. Perth Amboy City	9.30	22.66	319,330	....	1,200,886,692	1,534,731,667	6,172,807.67	....	....
17. Piscataway Township	2.20	76.02	....	....	741,744,543	3,010,993,527	12,110,445.33	....	....
18. Plainsboro Township	2.63	61.40	....	....	484,257,522	1,253,768,167	5,042,751.06	....	....
19. Sayreville Borough	3.89	37.67	....	....	1,252,777,449	1,964,027,362	7,899,467.65	....	....
20. South Amboy City	2.92	57.79	701,207	....	130,683,517	307,633,193	1,237,324.12	....	....
21. South Brunswick Township	2.49	58.76	....	....	998,175,841	2,383,354,364	9,586,032.80	....	....
22. South Plainfield Borough	2.25	80.25	....	....	358,626,213	1,712,165,769	6,886,461.14	....	....
23. South River Borough	3.54	64.73	....	....	199,482,519	558,427,521	2,246,038.02	....	....
24. Spotswood Borough	3.41	58.49	195,200	....	140,214,028	325,353,090	1,308,594.90	....	....
25. Woodbridge Township	3.09	55.73	82,637	....	2,767,934,405	6,119,217,619	24,611,959.41	....	....
Totals	....	....	$1,388,028	$921,049,833	$14,465,851,353	$40,115,921,409	$161,349,291.69	....	....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Borough	$ 10,439.36		$ 4,181,221.28			$ 9,275,183.50			
2. Cranbury Township	3,495.08		1,277,055.73			2,464,589.00			
3. Dunellen Borough	458.19		1,282,307.68			3,307,505.50			
4. East Brunswick Township	107,065.64		12,069,175.23			32,769,195.00			
5. Edison Township	44,514.43		25,480,699.97			* 54,715,856.00		$ 3,264,986.00	
6. Helmetta Borough			185,623.25			858,840.00			
7. Highland Park Borough	13,923.52		2,494,746.76			7,537,626.50			
8. Jamesburg Borough	285.73		665,552.69			* 2,176,915.00			
9. Metuchen Borough		$ 49.56	3,623,763.39			9,165,781.50			
10. Middlesex Borough	4,912.90		2,949,062.03			* 8,533,261.75			
11. Milltown Borough	466.11		1,644,544.38			4,425,415.50			
12. Monroe Township	5,609.35		5,968,445.28			11,409,074.00			
13. New Brunswick City	44,205.62		4,548,739.72			14,693,000.00		861,610.17	
14. North Brunswick Township	13,134.27		7,859,427.01			17,584,082.00			
15. Old Bridge Township	8,204.77		9,760,379.78			29,228,425.50			
16. Perth Amboy City	12,942.70		6,159,864.97			* 12,924,857.50		194,188.50	
17. Piscataway Township	48,556.34		12,061,888.99			30,665,331.50			
18. Plainsboro Township	81,751.06		4,961,000.00				$ 12,129,490.69		
19. Sayreville Borough		96.38	7,899,564.03			15,933,687.00			
20. South Amboy City	263.96		1,237,060.16			3,087,017.00			
21. South Brunswick Township	30,839.92		9,555,192.88			21,209,754.00			
22. South Plainfield Borough	29,093.40		6,857,367.74			18,689,596.00			
23. South River Borough	11,137.38		2,234,900.64			* 7,038,347.12			
24. Spotswood Borough	312.99		1,308,281.91			3,515,539.00			
25. Woodbridge Township	272,824.91		24,339,134.50			* 59,076,536.00			
Totals	$744,437.63	$145.94	$160,605,000.00			$380,285,415.87	$12,129,490.69	$4,320,784.67	

*Edison includes $2,000,000.00 added 87-88 budget
*Jamesburg includes $151,526.00 added 87-88 budget
*Middlesex includes $282,000.00 added 87-88 budget
*Perth Amboy includes $320,000.00 added 87-88 budget
*South River includes $91,850.12 added 87-88 budget
*Woodbridge includes $1,720,000.00 added 87-88 budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Borough	$ 6,408,904.82	$ 19,865,309.60	$ 90,903,200	$ 453,177.00	$ 5,210,317.71	$ 350,000.00	$ 6,013,494.71	$ 243,250	$ 83,100
2. Cranbury Township	1,458,044.00	5,199,688.73	13,407,900	221,000.00	852,453.82	82,000.18	1,155,454.00	7,500	6,100
3. Dunellen Borough	1,134,608.00	5,724,421.18	13,210,000	8,600.00	839,162.00	110,000.00	957,762.00	53,500	22,400
4. East Brunswick Township	12,959,195.00	57,797,565.23	146,131,700	1,480,000.00	9,232,970.00	677,000.00	11,389,970.00	136,000	140,700
5. Edison Township	8,400,000.00	91,861,541.97	740,267,700	3,500,000.00	35,660,921.84	1,300,000.00	40,460,921.84	329,500	227,150
6. Helmetta Borough	207,272.69	1,251,735.94	3,071,300	100,000.00	278,472.23	51,000.00	429,472.23	7,250	2,400
7. Highland Park Borough	3,812,908.10	13,845,281.36	46,853,500	178,532.22	1,833,872.90	330,000.00	2,342,405.12	41,000	26,450
8. Jamesburg Borough	872,715.70	3,715,183.39	13,619,100	215,000.00	604,398.91	150,000.00	969,398.91	22,750	10,550
9. Metuchen Borough	3,949,381.00	16,738,925.89	52,181,800	407,001.00	2,362,313.00	290,000.00	3,059,314.00	75,750	51,300
10. Middlesex Borough	4,122,291.18	15,604,614.96	27,902,300	700,000.00	2,084,039.22	350,000.00	3,134,039.22	98,750	36,300
11. Milltown Borough	1,704,295.50	7,774,255.38	20,871,200	675,000.00	1,181,222.56	175,000.00	2,031,222.56	60,750	32,650
12. Monroe Township	3,469,146.00	20,846,665.28	49,535,800	690,000.00	2,607,979.46	395,000.00	3,692,979.46	62,500	118,250
13. New Brunswick City	9,884,786.15	29,988,136.04	522,248,900	835,000.00	21,591,885.00	1,350,000.00	23,776,885.00	183,250	44,300
14. North Brunswick Township	5,689,024.90	31,132,533.91	80,639,200	2,100,000.00	5,433,684.54	561,774.71	8,095,459.25	108,250	57,700
15. Old Bridge Township	12,130,000.00	51,118,805.28	197,894,400	1,082,100.00	6,965,824.00	1,507,111.00	9,555,035.00	220,500	160,200
16. Perth Amboy City	11,711,350.50	30,990,261.47	102,156,700	200,000.00	9,167,248.00	800,000.00	10,167,248.00	262,250	63,350
17. Piscataway Township	7,034,672.00	49,761,892.49	626,217,800	1,640,000.00	7,561,106.00	1,000,000.00	10,201,106.00	152,500	104,600
18. Plainsboro Township	3,135,027.00	20,225,517.69	92,320,900	2,170,000.00	1,508,492.00	130,000.40	3,808,492.40	4,500	5,250
19. Sayreville Borough	3,822,507.75	27,655,758.78	121,059,300	2,785,000.00	15,254,471.25	400,000.00	18,439,471.25	226,750	145,550
20. South Amboy City	817,718.28	5,141,795.44	33,153,700	100,000.00	5,460,481.28	150,000.00	5,710,481.28	92,500	24,750
21. South Brunswick Township	3,601,395.20	34,366,342.08	90,265,900	3,900,000.00	7,238,533.28	600,000.00	11,738,533.28	65,000	52,300
22. South Plainfield Borough	4,821,000.00	30,367,963.74	80,554,900	772,000.00	6,275,655.00	638,674.80	7,686,329.80	145,500	96,600
23. South River Borough	3,403,218.18	12,676,465.94	40,096,000	750,000.00	1,211,943.79	294,000.00	2,255,943.79	177,000	53,650
24. Spotswood Borough	1,467,542.11	6,291,363.02	21,118,100	198,000.00	1,343,020.28	140,000.00	1,681,020.28	32,250	30,650
25. Woodbridge Township	20,107,956.00	103,523,626.50	298,478,900	1,865,000.00	26,915,405.00	2,300,000.00	31,080,405.00	861,250	372,900
Totals	$136,124,960.06	$693,465,651.29	$3,524,160,200	$27,025,410.22	$178,675,873.07	$14,131,561.09	$219,832,844.38	$3,670,000	$1,989,150

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 59,434,000.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes .... .402207618
Net County Taxes Apportioned (12A III) $160,605,000.00

*Adjustments (Net Total 12A IIb)± .... $ 744,291.69
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $161,349,291.69
*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Township	$ 97,624,950	$ 286,351,850	$ 383,976,800		$ 383,976,800	$ 1,531,111	$ 385,507,911
2. Allenhurst Borough	14,586,400	26,917,000	41,503,400		41,503,400	187,791	41,691,191
3. Allentown Borough	19,553,750	43,178,400	62,732,150	$ 204,100	62,528,050	1,920,334	64,448,384
4. Asbury Park City	93,761,500	306,378,800	400,140,300	186,600	399,953,700	14,392,229	414,345,929
5. Atlantic Highlands Borough	53,986,500	92,383,900	146,370,400	215,400	146,155,000	1,384,671	147,539,671
6. Avon-By-The-Sea Borough	42,268,075	48,381,465	90,649,540		90,649,540	182,535	90,832,075
7. Belmar Borough	80,007,500	114,934,100	194,941,600		194,941,600	607,012	195,548,612
8. Bradley Beach Borough	31,443,875	76,186,160	107,630,035		107,630,035	321,262	107,951,297
9. Brielle Borough	108,385,000	147,369,400	255,754,400		255,754,400	484,232	256,238,632
10. Colts Neck Township	402,670,400	484,552,200	887,222,600		887,222,600	5,113,532	892,336,132
11. Deal Borough	66,866,200	96,158,250	163,024,450		163,024,450	481,671	163,506,121
12. Eatontown Borough	122,072,300	308,639,100	430,711,400	23,000	430,688,400	6,553,910	437,242,310
13. Englishtown Borough	10,736,820	20,529,630	31,266,450		31,266,450	1,660,397	32,926,847
14. Fair Haven Borough	153,981,500	152,681,400	306,662,900		306,662,900	463,032	307,125,932
15. Farmingdale Borough	7,797,300	19,906,300	27,703,600		27,703,600	1,687,979	29,391,579
16. Freehold Borough	49,985,600	151,929,200	201,914,800	254,800	201,660,000	7,890,157	209,550,157
17. Freehold Township	163,006,250	517,076,950	680,083,200		680,083,200	44,129,282	724,212,482
18. Hazlet Township	223,070,000	359,269,650	582,339,650	9,500	582,330,150	1,889,641	584,219,791
19. Highlands Borough	51,802,000	88,138,300	139,940,300	159,300	139,781,000	287,057	140,068,057
20. Holmdel Township	249,328,210	636,513,415	885,841,625		885,841,625	12,375,572	898,217,197
21. Howell Township	222,685,100	628,164,200	850,849,300	14,900	850,834,400	5,725,379	856,559,779
22. Interlaken Borough	14,348,400	24,965,800	39,314,200		39,314,200	98,223	39,412,423
23. Keansburg Borough	21,790,850	91,180,160	112,971,010	195,600	112,775,410	342,155	113,117,565
24. Keyport Borough	42,828,500	102,861,400	145,689,900	1,047,200	144,642,700	6,428,945	151,071,645
25. Little Silver Borough	284,544,600	269,734,100	554,278,700		554,278,700	2,859,326	557,138,026
26. Loch Arbour Village	15,021,200	16,239,200	31,260,400		31,260,400	102,014	31,362,414
27. Long Branch City	169,169,600	475,871,700	645,041,300	1,241,900	643,799,400	5,215,421	649,014,821
28. Manalapan Township	239,534,250	554,809,550	794,343,800		794,343,800	3,418,290	797,762,090
29. Manasquan Borough	116,616,900	143,221,200	260,038,100		260,038,100	581,852	260,619,952
30. Marlboro Township	213,608,965	611,645,985	825,254,950		825,254,950	6,600,527	831,855,477

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Borough	37,196,750	89,771,285	126,968,035	456,100	126,511,935	607,794	127,119,729
32. Middletown Township	731,696,300	1,616,426,800	2,348,123,100	8,938,600	2,339,184,500	13,772,108	2,352,956,608
33. Millstone Township	288,644,525	201,682,200	490,326,725	....	490,326,725	1,805,175	492,131,900
34. Monmouth Beach Borough	172,459,400	201,857,900	374,317,300	505,900	373,811,400	481,466	374,292,866
35. Neptune Township	192,847,400	470,686,700	663,534,100	....	663,534,100	4,407,859	667,941,959
36. Neptune City Borough	32,943,600	69,715,500	102,659,100	....	102,659,100	382,538	103,041,638
37. Ocean Township	270,579,300	563,548,300	834,127,600	....	834,127,600	2,760,120	836,887,720
38. Oceanport Borough	68,222,300	145,069,300	213,291,600	....	213,291,600	601,727	213,893,327
39. Red Bank Borough	149,489,450	218,586,750	368,076,200	332,500	367,743,700	8,818,660	376,562,360
40. Roosevelt Borough	5,901,760	17,177,400	23,079,160	....	23,079,160	80,091	23,159,251
41. Rumson Borough	242,871,700	266,251,800	509,123,500	....	509,123,500	1,050,056	510,173,556
42. Sea Bright Borough	66,932,400	72,526,700	139,459,100	....	139,459,100	513,997	139,973,097
43. Sea Girt Borough	103,101,300	88,840,800	191,942,100	....	191,942,100	331,089	192,273,189
44. Shrewsbury Borough	59,340,600	102,046,600	161,387,200	....	161,387,200	1,815,623	163,202,823
45. Shrewsbury Township	3,103,000	14,833,000	17,936,000	....	17,936,000	54,524	17,990,524
46. South Belmar Borough	9,356,025	30,071,450	39,427,475	....	39,427,475	143,591	39,571,066
47. Spring Lake Borough	142,240,800	137,843,600	280,084,400	....	280,084,400	1,987,398	282,071,798
48. Spring Lake Hts. Borough	89,405,040	159,228,800	248,633,840	....	248,633,840	702,800	249,336,640
49. Tinton Falls Borough	107,511,850	259,954,550	367,466,400	....	367,466,400	1,630,916	369,097,316
50. Union Beach Borough	22,956,100	74,189,500	97,145,600	212,850	96,932,750	272,927	97,205,677
51. Upper Freehold Township	30,235,146	64,156,800	94,391,946	44,000	94,347,946	1,340,925	95,688,871
52. Wall Township	276,673,900	541,825,100	818,499,000	8,000	818,491,000	5,252,099	823,743,099
53. West Long Branch Boro	83,716,900	190,052,500	273,769,400	....	273,769,400	903,960	274,673,360
Totals	$6,570,708,041	$12,492,512,100	$19,063,220,141	$14,050,250	$19,049,169,891	$184,632,982	$19,233,802,873

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Aberdeen Township	$ 3.997	55.10			$ 321,957,840	$ 707,465,751	$ 2,957,955.37		
2. Allenhurst Borough	2.498	53.58			36,848,288	78,539,479	328,378.12		
3. Allentown Borough	2.507	93.59			4,550,672	68,999,056	288,489.06		
4. Asbury Park City	2.975	127.09		$ 75,518,899		338,827,030	1,416,655.48		
5. Atlantic Highlands Borough	3.629	64.17			82,835,734	230,375,405	963,212.94		
6. Avon-By-The-Sea Borough	2.882	51.47			86,288,478	177,120,553	740,551.31		
7. Belmar Borough	3.124	61.09			126,795,308	322,343,920	1,347,738.64		
8. Bradley Beach Borough	4.674	50.23			107,910,052	215,861,349	902,528.83		
9. Brielle Borough	2.537	67.67			123,934,789	380,173,421	1,589,527.14		
10. Colts Neck Township	1.142	130.37		202,794,200		689,541,932	2,883,014.84		
11. Deal Borough	1.847	56.44			126,479,918	289,986,039	1,212,448.46		
12. Eatontown Borough	3.202	60.05			297,296,287	734,538,597	3,071,148.51		
13. Englishtown Borough	3.029	73.92			11,927,353	44,854,200	187,538.01		
14. Fair Haven Borough	2.482	82.28			67,125,310	374,251,242	1,564,766.17		
15. Farmingdale Borough	3.548	58.19			20,843,434	50,235,013	210,035.50		
16. Freehold Borough	4.058	52.68			189,346,564	398,896,721	1,667,810.34		
17. Freehold Township	3.252	57.64			510,777,406	1,234,989,888	5,163,564.41		
18. Hazlet Township	2.808	73.37			219,239,444	803,459,235	3,359,309.70		
19. Highlands Borough	3.779	62.33			85,562,871	225,630,928	943,376.01		
20. Holmdel Township	2.281	70.13			398,857,533	1,297,074,730	5,423,144.74		
21. Howell Township	3.042	56.00			680,180,285	1,536,740,064	6,425,199.41		
22. Interlaken Borough	2.624	52.73			35,244,207	74,656,630	312,143.70		
23. Keansburg Borough	5.019	48.92			119,881,078	232,998,643	974,180.85		
24. Keyport Borough	3.653	67.48			73,527,572	224,599,217	939,062.36		
25. Little Silver Borough	1.597	133.59		137,346,584		419,791,442	1,755,172.39		
26. Loch Arbour Village	2.354	110.19		2,747,611		28,614,803	119,640.15		
27. Long Branch City	4.197	61.02	$ 79,905		420,366,738	1,069,461,464	4,471,480.46		
28. Manalapan Township	3.192	59.87			537,393,362	1,335,155,452	5,582,362.45		
29. Manasquan Borough	2.671	56.42			203,401,752	464,021,704	1,940,101.68		
30. Marlboro Township	3.634	50.49			813,757,130	1,645,612,607	6,880,401.84		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
31. Matawan Borough	5.656	39.73			193,922,986	321,042,715	1,342,298.23		
32. Middletown Township	3.147	62.48			1,416,695,270	3,769,651,878	15,761,133.33		
33. Millstone Township	1.130	168.14		196,331,361		295,800,539	1,236,759.22		
34. Monmouth Beach Borough	1.293	130.50		86,966,379		287,326,487	1,201,328.72		
35. Neptune Township	3.722	59.75			458,518,741	1,126,460,700	4,709,797.58		
36. Neptune City Borough	3.656	61.31			67,343,964	170,385,602	712,392.09		
37. Ocean Township	3.353	61.92			519,597,903	1,356,485,623	5,671,545.13		
38. Oceanport Borough	3.177	58.58			154,714,442	368,607,769	1,541,170.48		
39. Red Bank Borough	3.778	58.50	109,962		273,176,986	649,849,308	2,717,057.68		
40. Roosevelt Borough	4.077	73.75			8,374,032	31,533,283	131,842.48		
41. Rumson Borough	2.739	65.20			273,113,532	783,287,088	3,274,968.78		
42. Sea Bright Borough	2.431	75.21			47,616,211	187,589,308	784,321.78		
43. Sea Girt Borough	2.218	49.90			193,495,710	385,768,899	1,612,922.16		
44. Shrewsbury Borough	3.610	58.49			117,984,169	281,186,992	1,175,659.13		
45. Shrewsbury Township	4.126	66.60			9,017,866	27,008,390	112,923.64		
46. South Belmar Borough	4.836	48.43			42,302,782	81,873,848	342,319.31		
47. Spring Lake Borough	2.197	52.07			259,803,623	541,875,421	2,265,612.59		
48. Spring Lake Hts. Borough	2.094	78.69			68,879,467	318,216,107	1,330,480.01		
49. Tinton Falls Borough	3.021	67.08			187,765,092	556,862,408	2,328,274.05		
50. Union Beach Borough	4.761	48.56			106,186,535	203,392,212	850,394.64		
51. Upper Freehold Township	3.133	54.38			82,237,619	177,926,490	743,920.98		
52. Wall Township	2.693	64.65			457,980,521	1,281,723,620	5,358,960.86		
53. West Long Branch Boro	2.903	64.58			156,057,844	430,731,204	1,800,912.17		
Totals			$189,867	$701,705,034	$10,797,114,700	$29,329,402,406	$122,627,933.91		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes — Section A County Taxes — II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53) — Deduct Overpayment	Add Underpayment	III Net County Taxes Apportioned	Section B — (a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	Section C Local Taxes to Be Raised for — I District School Purposes — (a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
1. Aberdeen Township	$ 2,041.48	$ 436.43	$ 2,956,350.32				R$ 8,990,176.46		
2. Allenhurst Borough			328,378.12	$ 12,477.62		$ 62,564.00			
3. Allentown Borough	1,187.51		287,301.55	10,915.90	$ 5,391.80		R 886,152.09		
4. Asbury Park City	76.14		1,416,579.34		26,649.44	4,790,381.50		$ 31,133.00	
5. Atlantic Highlands Borough	935.72		962,277.22	36,564.59	18,039.60	1,334,376.17	R 1,355,445.64		
6. Avon-By-The-Sea Borough		67.07	740,618.38		13,913.85	876,409.00			
7. Belmar Borough			1,347,738.64		25,224.89	2,182,200.50			
8. Bradley Beach Borough	116.53		902,412.30			2,264,300.00			
9. Brielle Borough	997.06		1,588,530.08	60,360.55		2,914,725.00			
10. Colts Neck Township	7,767.76		2,875,247.08	109,247.70		4,300,600.50	R 2,205,200.66		
11. Deal Borough			1,212,448.46	46,070.28		684,000.00			
12. Eatontown Borough	19,943.96		3,051,204.55	115,915.18		3,433,773.00	R 3,030,460.24		
13. Englishtown Borough	360.01		187,178.00	7,112.10	3,502.23	R 417,262.54	R 149,387.66		
14. Fair Haven Borough	6.87		1,564,759.30	59,457.29		2,835,077.00	R 1,601,587.70		
15. Farmingdale Borough			210,035.50	7,980.87	3,925.97	594,147.75	R 149,525.29		
16. Freehold Borough	84,998.53	6.47	1,582,818.28			2,200,000.00	R 1,541,572.92		
17. Freehold Township	5,963.46		5,157,600.95	195,976.43		10,817,449.75	R 5,457,619.29		
18. Hazlet Township	112.14	876.56	3,360,074.12	127,675.70		9,866,420.00			
19. Highlands Borough		9,340.23	952,716.24	36,208.87		1,090,751.00	R 1,350,267.36		
20. Holmdel Township	1,199.98		5,421,944.76	206,021.26		13,197,477.00			
21. Howell Township	24,940.83		6,400,258.58	243,170.07	120,356.41	12,080,472.50	R 5,077,729.86		
22. Interlaken Borough			312,143.70	11,860.75		87,237.00			
23. Keansburg Borough	171.05	137.80	974,147.60	37,015.42	36,777.27	2,723,208.75			
24. Keyport Borough	3,362.24		935,700.12			3,005,819.50			
25. Little Silver Borough		1,207.61	1,756,380.00	66,738.72		3,109,845.00	R 1,934,745.69		
26. Loch Arbour Village	2,062.46		117,577.69	4,470.59			J 347,781.09		
27. Long Branch City	7,283.74	196.39	4,464,393.11			14,468,588.00		112,465.84	
28. Manalapan Township	672.19		5,581,690.26	212,090.91		R 10,991,801.55	R 5,080,943.04		
29. Manasquan Borough	580.78		1,939,520.90	73,697.25	36,438.22	3,230,001.00			
30. Marlboro Township	3,105.87		6,877,295.97	261,321.80	129,387.68	12,643,530.17	R 6,438,964.28		

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Borough	3,663.79	2,646.46	1,341,280.90				R 4,148,987.54		
32. Middletown Township	14,565.58		15,746,567.75			43,576,540.00			
33. Millstone Township	50.25		1,236,708.97	46,992.13		4,112,085.00			
34. Monmouth Beach Borough	107.27		1,201,221.45	45,643.65		1,110,408.50	R 1,323,522.14		
35. Neptune Township	2,637.57		4,707,160.01		88,439.94	13,901,794.00			
36. Neptune City Borough	35.23		712,356.86	27,067.92	13,374.72	1,869,704.00			
37. Ocean Township			5,671,545.13	215,505.80			J 15,654,849.07		
38. Oceanport Borough	17.00		1,541,153.48	58,560.33		2,372,236.00	R 1,658,591.87		
39. Red Bank Borough	6,007.09	667.13	2,711,717.72			4,982,016.00	R 3,397,401.55		
40. Roosevelt Borough			131,842.48	5,009.72	2,472.76	666,040.00			
41. Rumson Borough	1,643.36	61.20	3,273,386.62	124,380.49		3,631,505.40	R 3,515,264.12		
42. Sea Bright Borough		2,576.50	786,898.28	29,900.35		317,297.00	R 850,178.54		
43. Sea Girt Borough			1,612,922.16	61,287.37		1,374,912.00			
44. Shrewsbury Borough			1,175,659.13	44,672.37		1,996,504.00	R 1,215,134.26		
45. Shrewsbury Township			112,923.64	4,290.84		R 237,180.86	88,511.34		
46. South Belmar Borough	157.87	116.89	342,278.33	13,005.80	6,429.15	930,148.50			
47. Spring Lake Borough	265.00		2,265,347.59			1,706,743.00			
48. Spring Lake Hts. Borough	26.39		1,330,453.62	50,554.20		2,102,647.00			
49. Tinton Falls Borough	363.47		2,327,910.58	88,454.98		R 5,230,767.10	R 2,300,061.42		
50. Union Beach Borough	106.65	1,247.81	851,535.80	32,356.40		2,214,951.50			
51. Upper Freehold Township	864.86		743,056.12	28,234.44			R 2,137,696.91		
52. Wall Township	46,260.29	4,616.75	5,317,317.32	202,004.86	99,683.07	13,119,875.18			
53. West Long Branch Boro		1,622.77	1,802,534.94	68,492.50		2,477,664.50	R 1,875,604.64		
Totals	$244,657.98	$25,824.07	$122,409,100.00	$3,088,764.00	$630,007.00	$234,133,439.72	$83,763,362.67	$143,598.84	

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Township	$ 3,458,456.00	$ 15,404,982.78	$ 38,307,100	$ 1,170,123.00	$ 1,825,505.05	$ 530,000.00	$ 3,525,628.05	$ 78,000	$ 48,550
2. Allenhurst Borough	637,833.56	1,041,253.30	2,477,500	14,578.11	886,175.97	23,600.00	924,354.08	2,000	2,600
3. Allentown Borough	425,400.00	1,615,161.34	10,881,900	170,000.00	217,100.00	129,500.00	516,600.00	10,000	5,250
4. Asbury Park City	6,061,954.90	12,326,698.18	154,533,800	150,000.00	5,840,076.50	860,000.00	6,850,076.50	46,250	11,450
5. Atlantic Highlands Borough	1,646,835.26	5,353,540.48	15,819,000	670,000.00	486,411.22	125,000.00	1,281,411.22	25,750	15,300
6. Avon-By-The-Sea Borough	986,296.00	2,617,237.23	6,206,400	329,000.00	801,732.16	50,200.00	1,180,932.16	11,500	7,850
7. Belmar Borough	2,552,599.50	6,107,763.53	36,127,600	712,000.00	4,533,545.37	264,205.00	5,509,750.37	35,750	16,250
8. Bradley Beach Borough	1,878,795.00	5,045,507.30	4,695,320	284,056.29	1,255,687.30	180,000.00	1,719,743.59	39,000	9,250
9. Brielle Borough	1,936,397.00	6,500,012.63	9,841,000	687,800.00	314,568.60	126,224.56	1,128,593.16	13,250	14,900
10. Colts Neck Township	697,619.00	10,187,914.94	113,776,300	542,650.00	1,780,676.00	302,140.00	2,625,466.00	11,250	19,200
11. Deal Borough	1,077,014.04	3,019,532.78	7,790,500	340,000.00	1,201,260.11	60,000.00	1,601,260.11	2,500	4,950
12. Eatontown Borough	4,367,256.24	13,998,609.21	77,260,400	1,420,000.00	2,023,910.09	210,000.00	3,653,910.09	23,750	28,650
13. Englishtown Borough	232,623.80	997,066.33	4,933,300	180,000.00	142,625.23	20,000.00	342,625.23	7,000	1,500
14. Fair Haven Borough	1,559,281.00	7,620,162.29	18,692,500	360,000.00	730,528.00	130,000.00	1,220,528.00	19,500	20,950
15. Farmingdale Borough	77,006.27	1,042,621.65	1,692,800	146,000.00	125,842.92	36,000.00	307,842.92	5,750	3,800
16. Freehold Borough	3,178,399.25	8,502,790.45	35,946,900	100,000.00	1,534,099.35	200,000.00	1,834,099.35	46,500	25,500
17. Freehold Township	1,919,500.00	23,548,146.42	80,599,100	3,549,000.00	5,821,200.00	310,000.00	9,680,[illegible]00.00	48,500	53,600
18. Hazlet Township	3,049,521.00	16,403,690.82	65,476,900	831,723.30	2,276,480.70	192,100.00	3,300,304.00	85,500	85,000
19. Highlands Borough	1,862,013.00	5,291,956.47	16,521,500	230,000.00	522,611.00	358,000.00	1,110,611.00	47,250	10,750
20. Holmdel Township	1,654,537.00	20,479,980.02	72,089,040	2,350,000.00	3,207,626.00	400,000.00	5,957,626.00	17,250	24,050
21. Howell Township	2,133,000.00	26,054,987.42	59,008,500	4,114,000.00	6,911,688.00	1,000,000.00	12,025,688.00	179,250	76,900
22. Interlaken Borough	622,662.35	1,033,903.80	832,400	70,000.00	135,127.28	5,800.00	210,927.28	2,250	5,950
23. Keansburg Borough	1,905,370.93	5,676,519.97	17,695,350	350,000.00	2,652,170.75	490,000.00	3,492,170.75	67,500	19,150
24. Keyport Borough	1,577,000.00	5,518,519.62	32,027,900	497,000.00	1,093,000.00	200,000.00	1,790,000.00	42,750	17,450
25. Little Silver Borough	2,027,291.49	8,895,000.90	45,029,800	278,000.00	744,701.00	132,500.00	1,155,201.00	10,500	22,250
26. Loch Arbour Village	268,200.00	738,029.37	652,800	62,800.00	89,114.00	19,000.00	170,914.00	1,000	1,000
27. Long Branch City	8,188,221.52	27,233,668.47	64,192,700	1,345,129.50	5,988,196.57	880,000.00	8,213,326.07	110,500	52,400
28. Manalapan Township	3,594,613.95	25,461,139.71	58,833,700	1,750,000.00	3,830,158.92	520,000.00	6,100,158.92	97,250	66,750
29. Manasquan Borough	1,679,185.36	6,958,842.73	33,199,500	250,000.00	947,389.32	93,063.30	1,290,452.62	47,250	21,550
30. Marlboro Township	3,878,834.00	30,229,333.90	113,621,325	1,600,000.00	3,769,619.30	595,000.00	5,964,619.30	28,500	44,650

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
31. Matawan Borough	1,699,227.00	7,189,495.44	16,754,000	190,025.96	1,969,972.72	220,000.97	2,379,999.65	30,750	22,500
32. Middletown Township	14,706,351.53	74,029,459.28	239,464,600	4,653,184.54	8,559,404.35	2,000,000.00	15,212,588.89	238,000	222,750
33. Millstone Township	163,000.00	5,558,786.10	35,869,600	1,270,000.00	524,000.00	140,000.00	1,934,000.00	15,000	9,750
34. Monmouth Beach Borough	1,157,474.48	4,838,270.22	17,992,300	480,000.00	476,654.18	142,000.00	1,098,654.18	7,250	10,400
35. Neptune Township	6,163,064.82	24,860,458.77	142,269,000	1,930,000.00	4,580,962.83	1,509,000.00	8,019,962.83	159,250	88,500
36. Neptune City Borough	1,143,945.42	3,766,448.92	6,586,600	278,000.00	651,317.61	84,000.00	1,013,317.61	47,250	15,750
37. Ocean Township	6,511,095.92	28,052,995.92	64,225,500	2,210,000.00	3,308,693.86	500,000.00	6,018,693.85	66,000	69,650
38. Oceanport Borough	1,163,145.00	6,793,686.68	93,132,900	430,000.00	1,315,636.96	130,000.00	1,875,636.96	12,750	21,300
39. Red Bank Borough	3,132,986.32	14,224,121.59	71,459,400	940,000.00	3,240,990.53	650,000.00	4,830,990.53	66,500	19,750
40. Roosevelt Borough	138,610.15	943,975.11	3,737,800	84,500.00	71,463.31	22,900.00	178,863.31	5,250	2,300
41. Rumson Borough	3,428,444.56	13,972,981.19	47,124,500	608,178.95	1,636,895.24	325,000.00	2,570,074.19	33,000	23,600
42. Sea Bright Borough	1,417,928.00	3,402,202.17	2,744,600	250,000.00	471,519.00	98,000.00	819,519.00	10,250	3,500
43. Sea Girt Borough	1,214,607.00	4,263,728.53	37,601,400	359,000.00	643,126.00	75,000.00	1,077,126.00	6,250	11,700
44. Shrewsbury Borough	1,458,598.00	5,890,567.76	8,600,000	680,000.00	537,394.00	57,400.00	1,274,794.00	11,750	12,450
45. Shrewsbury Township	299,362.00	742,268.68	438,100	81,191.93	54,959.00		136,150.93		
46. South Belmar Borough	621,781.00	1,913,642.78	924,000	180,000.00	233,512.44	114,000.00	527,512.44	18,500	4,750
47. Spring Lake Borough	2,225,000.00	6,197,090.39	37,669,800	285,286.00	1,406,591.00	136,200.00	1,828,077.00	14,500	15,500
48. Spring Lake Hts. Borough	1,735,298.86	5,218,953.68	9,030,200	300,000.00	501,083.39	120,000.00	921,083.39	35,000	19,150
49. Tinton Falls Borough	1,202,159.62	11,149,353.70	120,364,050	955,625.42	3,981,660.76	220,000.00	5,157,286.18	24,500	27,250
50. Union Beach Borough	1,529,000.00	4,627,843.70	13,344,050	177,000.00	1,752,368.63	150,000.00	2,079,368.63	69,000	22,500
51. Upper Freehold Township	88,416.00	2,997,403.47	12,103,400	670,000.00	389,984.00	135,000.00	1,194,984.00	17,250	8,600
52. Wall Township	3,442,125.00	22,181,005.43	167,962,700	1,389,000.00	4,332,578.29	690,000.00	6,411,578.29	109,500	63,400
53. West Long Branch Boro	1,747,000.00	7,971,296.58	54,624,300	500,000.00	869,571.39	160,000.00	1,529,571.39	21,250	27,400
Totals	$121,522,338.10	$565,690,610.33	$2,402,785,635	$43,454,853.00	$103,199,166.20	$16,120,833.83	$162,774,853.03	$2,181,750	$1,459,850

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 52,015,287.04
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.418105805

County Percentage Level of Taxable Value of Real Property 100.00%

Net County Taxes Apportioned (12A III)	$122,409,100.00
‡Adjustments (Net Total 12A IIb)±	$ +218,833.91
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$122,627,933.91

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Boonton Town	$ 75,872,700	$ 144,811,000	$ 220,683,700	$ 1,000	$ 220,682,700	$ 6,319,770	$ 227,002,470
2. Boonton Township	64,113,300	108,231,100	172,344,400	1,000	172,343,400	636,515	172,979,915
3. Butler Borough	106,921,400	176,799,100	283,720,500	5,900	283,714,600	998,097	284,712,697
4. Chatham Borough	141,920,300	185,463,156	327,383,456	48,700	327,334,756	685,667	328,020,423
5. Chatham Township	173,374,200	242,898,623	416,272,823		416,272,823	790,213	417,063,036
6. Chester Borough	60,087,700	70,177,900	130,265,600		130,265,600	464,731	130,730,331
7. Chester Township	112,094,250	204,857,900	316,952,150		316,952,150	1,334,498	318,286,648
8. Denville Township	392,148,950	465,275,870	857,424,820	1,000	857,423,820	6,015,668	863,439,488
9. Dover Town	73,728,500	232,832,233	306,560,733		306,560,733	7,121,553	313,682,286
10. East Hanover Township	331,789,600	709,503,400	1,041,293,000		1,041,293,000	3,494,141	1,044,787,141
11. Florham Park Borough	321,530,170	748,156,400	1,069,686,570		1,069,686,570	4,781,114	1,074,467,684
12. Hanover Township	330,086,600	625,631,550	955,718,150		955,718,150	26,943,199	982,661,349
13. Harding Township	377,760,824	275,825,300	653,586,124		653,586,124	2,002,160	655,588,284
14. Jefferson Township	92,557,720	150,476,100	243,033,820		243,033,820	1,533,314	244,567,134
15. Kinnelon Borough	372,677,300	382,430,050	755,107,350	18,600	755,088,750	2,328,274	757,417,024
16. Lincoln Park Borough	79,718,180	222,627,065	302,345,245		302,345,245	1,207,276	303,552,521
17. Madison Borough	380,815,050	449,340,100	830,155,150		830,155,150	34,682,330	864,837,480
18. Mendham Borough	53,603,150	113,327,800	166,930,950		166,930,950	1,185,218	168,116,168
19. Mendham Township	57,506,650	116,404,324	173,910,974		173,910,974	635,406	174,546,380
20. Mine Hill Township	20,081,200	49,905,700	69,986,900	3,000	69,983,900	343,925	70,327,825
21. Montville Township	315,427,660	586,315,400	901,743,060		901,743,060	3,453,634	905,196,694
22. Morris Township	1,389,378,900	1,625,217,300	3,014,596,200		3,014,596,200	11,171,043	3,025,767,243
23. Morris Plains Borough	111,334,520	287,635,410	398,969,930		398,969,930	2,495,082	401,465,012
24. Morristown Town	490,014,300	711,898,700	1,201,913,000		1,201,913,000	41,948,118	1,243,861,118
25. Mountain Lakes Borough	81,767,200	123,886,400	205,653,600	2,000	205,651,600	1,566,182	207,217,782

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Borough	18,939,500	44,110,900	63,050,400	5,000	63,045,400	282,846	63,328,246
27. Mt. Olive Township	171,535,338	417,068,150	588,603,488	32,800	588,570,688	3,351,272	59,921,960
28. Netcong Borough	10,388,440	33,307,200	43,695,640		43,695,640	1,896,085	45,593,725
29. Par-Troy Hills Township	620,452,400	1,648,852,600	2,269,305,000	340,200	2,268,964,800	13,000,498	2,281,965,298
30. Passaic Township	167,862,925	301,077,450	468,940,375		468,940,375	7,174,622	476,114,997
31. Pequannock Township	240,387,900	356,882,700	597,270,600	28,400	597,242,200	1,559,482	598,801,682
32. Randolph Township	236,861,098	511,193,135	748,054,233		748,054,233	4,602,985	752,657,218
33. Riverdale Borough	20,123,300	38,695,500	58,818,800		58,818,800	2,588,132	61,406,932
34. Rockaway Borough	29,089,500	71,723,600	100,813,100		100,813,100	519,320	101,332,420
35. Rockaway Township	360,070,700	610,970,283	971,040,983		971,040,983	3,356,093	974,397,076
36. Roxbury Township	264,021,900	384,122,500	648,144,400	22,000	648,122,400	17,314,862	665,437,262
37. Victory Gardens Borough	5,523,600	12,773,700	18,297,300		18,297,300	31,450	18,328,750
38. Washington Township	151,608,400	381,004,200	532,612,600	210,600	532,402,000	2,365,831	534,767,831
39. Wharton Borough	37,504,700	97,902,200	135,406,900		135,406,900	420,376	135,827,276
Totals	$8,340,680,025	$13,919,611,999	$22,260,292,024	$720,200	$22,259,571,824	$222,602,982	$22,482,174,806

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes — Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From — (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Boonton Town	4.090	43.99	$ 47,965		$ 296,982,682	$ 524,033,117	$ 1,231,373.54		
2. Boonton Township	2.310	48.33			187,729,383	360,709,298	847,595.07		
3. Butler Borough	2.730	68.79			137,273,389	421,986,086	991,583.33		
4. Chatham Borough	3.410	40.68	81,757		484,434,607	812,536,787	1,909,299.75		
5. Chatham Township	3.230	40.81			605,778,613	1,022,841,649	2,403,474.33		
6. Chester Borough	2.270	77.51			39,679,521	170,409,852	400,429.24		
7. Chester Township	2.750	54.48			267,549,723	585,836,371	1,376,598.89		
8. Denville Township	1.880	79.92	175,586		228,952,214	1,092,567,288	2,567,315.71		
9. Dover Town	4.100	48.70	90,593		336,932,716	650,705,595	1,529,028.66		
10. East Hanover Township	1.460	81.16			262,189,232	1,306,976,373	3,071,134.39		
11. Florham Park Borough	1.350	73.98			397,250,754	1,471,718,438	3,458,245.46		
12. Hanover Township	2.140	50.97			992,161,735	1,974,823,084	4,640,441.26		
13. Harding Township	.880	77.80			188,904,435	844,492,719	1,984,389.84		
14. Jefferson Township	6.070	25.98			695,810,303	940,377,437	2,209,699.84		
15. Kinnelon Borough	1.840	83.43			151,672,822	909,089,846	2,136,180.23		
16. Lincoln Park Borough	3.590	49.48			313,206,169	616,758,690	1,449,260.19		
17. Madison Borough	2.300	63.69	92,369		483,613,574	1,348,543,423	3,168,808.68		
18. Mendham Borough	4.610	31.06			373,420,981	541,537,149	1,272,504.53		
19. Mendham Township	5.170	27.91			450,083,178	624,629,558	1,467,755.16		
20. Mine Hill Township	4.200	39.65			109,397,536	179,725,361	422,318.83		
21. Montville Township	2.140	58.48			652,614,809	1,557,811,503	3,660,547.03		
22. Morris Township	1.070	112.41		$ 301,488,303		2,724,278,940	6,401,513.38		
23. Morris Plains Borough	2.760	53.94			355,131,493	756,596,505	1,777,851.22		
24. Morristown Town	1.670	93.11	151,170		116,945,315	1,360,957,603	3,197,979.54		
25. Mountain Lakes Borough	4.010	45.74			245,595,383	452,813,165	1,064,020.83		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. Mt. Arlington Borough	5.690	33.14	....	....	128,003,607	191,331,853	449,591.78	....	....
27. Mt. Olive Township	3.390	51.21	....	....	565,173,207	1,157,095,167	2,718,943.38	....	....
28. Netcong Borough	6.420	28.39	....	....	112,717,964	158,311,689	372,000.97	....	....
29. Par-Troy Hills Township	2.840	48.85	....	....	2,408,339,865	4,690,305,163	11,021,283.76	....	....
30. Passaic Township	2.190	72.98	....	....	180,026,448	656,141,445	1,541,801.82	....	....
31. Pequannock Township	2.670	68.28	....	....	283,866,631	882,668,313	2,074,094.88	....	....
32. Randolph Township	3.250	49.92	....	....	760,440,694	1,513,097,912	3,555,478.99	....	....
33. Riverdale Borough	5.720	29.14	....	....	147,252,341	208,659,273	490,307.77	....	....
34. Rockaway Borough	6.670	24.66	....	....	317,812,513	419,144,933	984,907.18	....	....
35. Rockaway Township	2.930	60.77	....	....	640,564,228	1,614,961,304	3,794,837.69	....	....
36. Roxbury Township	3.400	47.18	87,055	....	746,282,220	1,411,806,537	3,317,464.41	....	....
37. Victory Gardens Borough	3.360	39.79	....	....	27,951,701	46,280,451	108,749.85	....	....
38. Washington Township	3.520	49.18	....	....	555,454,419	1,090,222,250	2,561,805.33	....	....
39. Wharton Borough	3.840	45.46	....	....	167,835,596	303,662,872	713,548.27	....	....
Totals	....	....	$726,495	$301,488,303	$15,415,032,001	$37,596,444,999	$88,344,165.01	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 72.27		$ 1,231,301.27	$ 29,008.40		$ 5,611,972.50			
2. Boonton Township	475.26		847,119.81	19,954.56		2,361,876.50			
3. Butler Borough	5,337.73		986,245.60	23,200.31		5,045,618.50			
4. Chatham Borough	443.66		1,908,856.09				$ 6,354,329.59		
5. Chatham Township	547.75		2,402,926.58				7,562,328.93		
6. Chester Borough	1,931.76		398,497.48			1,087,063.26	724,327.69		
7. Chester Township	1,262.69		1,375,336.20			3,423,508.17	2,422,657.26		
8. Denville Township	11,157.91		2,556,157.80			5,902,311.00	4,598,851.28		
9. Dover Town	3,136.27		1,525,892.39			6,081,366.50			
10. East Hanover Township		$ 7,248.73	3,078,383.12			5,766,996.50	3,129,625.25		
11. Florham Park Borough	31,043.84		3,427,201.62			4,336,673.60	3,300,890.21		
12. Hanover Township	104,754.93		4,535,686.33	105,811.67		7,864,712.00	4,224,258.03		
13. Harding Township	5,398.18		1,978,991.66	46,684.03		2,322,810.50			
14. Jefferson Township	180.55		2,209,519.29	52,054.02		9,707,752.00			
15. Kinnelon Borough	4,174.55		2,132,005.68			8,477,827.50			
16. Lincoln Park Borough	1,036.15		1,448,224.04			6,110,192.00			
17. Madison Borough	68.49		3,168,740.19			10,200,923.00			
18. Mendham Borough	1,292.53		1,271,212.00	29,940.49		2,538,355.75	2,677,661.36		
19. Mendham Township		5,663.93	1,473,419.09	34,750.95		2,787,744.00	2,937,351.58		
20. Mine Hill Township	712.93		421,605.90	9,924.66		1,868,955.82			
21. Montville Township	1,527.52		3,659,019.51	86,194.57		13,366,397.00			
22. Morris Township	4,306.00		6,397,207.38				18,386,159.01		
23. Morris Plains Borough	1,734.56		1,776,116.66	41,827.47		5,196,239.00			
24. Morristown Town	25,729.24		3,172,250.30				9,654,125.49		
25. Mountain Lakes Borough	61.99		1,063,958.84	25,065.96		5,943,995.28			

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From (b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	Deduct Overpayment	Add Underpayment				(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
26. Mt. Arlington Borough	100.95	....	449,490.83	....	....	2,087,396.00	....	....	....
27. Mt. Olive Township	34,248.58	....	2,684,694.80	62,964.96	....	13,200,278.57	....	....	....
28. Netcong Borough	4,234.89	....	367,766.08	8,626.07	....	1,200,193.75	667,462.27	....	....
29. Par-Troy Hills Township	19,861.82	....	11,001,421.94	259,042.29	....	37,789,138.19	....	....	....
30. Passaic Township	23,882.50	....	1,517,919.32	....	....	3,793,108.00	2,113,461.62	....	....
31. Pequannock Township	6,448.68	....	2,067,646.20	....	....	10,586,350.62	....	....	....
32. Randolph Township	1,236.42	....	3,554,242.57	....	....	16,013,091.75	....	....	....
33. Riverdale Borough	2,953.08	....	487,354.69	11,462.07	....	1,921,028.00	....	....	....
34. Rockaway Borough	49.23	....	984,857.95	....	....	2,217,411.00	1,580,061.20	....	....
35. Rockaway Township	82,031.87	....	3,712,805.82	86,600.99	....	10,964,049.47	5,961,052.75	....	....
36. Roxbury Township	2,209.09	....	3,315,255.32	....	....	13,860,714.87	....	....	....
37. Victory Gardens Borough	....	....	108,749.85	2,562.10	....	368,038.71	....	....	....
38. Washington Township	996.92	....	2,560,808.41	60,324.43	....	8,053,412.00	4,102,914.26	....	....
39. Wharton Borough	128.38	....	713,419.89	....	....	2,093,171.50	1,150,235.25	....	....
Totals	$384,769.17	$12,912.66	$87,972,308.50	$996,000.00	....	$240,150,672.81	$81,547,753.03		

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 2,396,559.58	$ 9,268,841.75	$ 21,186,800	$ 660,000	$ 1,187,873.12	$ 121,000.00	$ 1,968,873.12	$ 60,250	$ 23,550
2. Boonton Township	765,416.53	3,994,367.40	10,992,900	315,000	353,512.20	50,000.00	718,512.20	16,500	12,200
3. Butler Borough	1,708,821.00	7,763,885.41	39,708,600	450,000	2,823,200.00	110,000.00	3,383,200.00	42,250	24,800
4. Chatham Borough	2,905,041.38	11,168,227.06	37,647,100	1,100,000	1,053,241.32	206,000.00	2,359,241.32	25,250	28,750
5. Chatham Township	3,504,406.27	13,469,661.78	32,240,300	1,000,000	1,211,610.69	200,000.00	2,411,610.69	13,500	27,500
6. Chester Borough	755,418.62	2,965,307.05	8,737,500	120,000	561,583.84	50,000.00	731,583.84	4,000	3,550
7. Chester Township	1,514,817.33	8,736,318.96	33,953,500	709,417	1,229,087.87	130,000.00	2,068,504.87	7,000	13,100
8. Denville Township	3,165,176.62	16,222,496.70	66,166,200	900,000	2,659,886.78	306,402.00	3,866,288.78	70,500	49,400
9. Dover Town	5,248,700.43	12,855,959.32	39,086,100	475,000	2,182,153.60	347,589.00	3,004,742.60	74,750	29,450
10. East Hanover Township	3,199,946.82	15,174,951.69	63,995,900	870,000	4,538,156.18	200,000.00	5,608,156.18	41,500	31,950
11. Florham Park Borough	3,362,209.00	14,426,974.43	132,510,975	713,000	1,405,339.00	55,000.00	2,173,339.00	18,250	34,950
12. Hanover Township	4,251,613.82	20,982,081.85	94,505,900	2,350,000	2,747,557.84	220,000.00	5,317,557.84	59,000	47,600
13. Harding Township	1,399,654.07	5,748,140.26	75,593,000	550,000	636,361.57	86,000.00	1,272,361.57	7,000	11,500
14. Jefferson Township	2,855,560.00	14,824,885.31	20,122,600	877,000	2,768,605.51	410,000.00	4,055,605.51	79,000	47,650
15. Kinnelon Borough	3,273,160.19	13,882,993.37	45,385,500	705,000	728,833.36	350,000.00	1,783,833.36	10,000	24,550
16. Lincoln Park Borough	3,312,021.52	10,870,437.56	24,094,540	417,000	1,887,987.01	135,000.00	2,439,987.01	35,000	25,600
17. Madison Borough	6,520,573.31	19,890,236.50	135,664,400	1,113,000	4,209,[illegible]3.62	100,000.00	5,422,903.62	56,000	41,100
18. Mendham Borough	1,229,693.00	7,746,862.60	21,915,700	720,000	820,774.53	75,000.00	1,615,774.53	8,250	15,150
19. Mendham Township	1,785,964.76	9,019,230.38	14,437,200	650,000	644,194.00	147,000.00	1,441,194.00	4,500	11,850
20. Mine Hill Township	650,000.00	2,950,486.38	3,078,200	222,931	430,414.69	60,000.00	713,345.69	28,000	14,150
21. Montville Township	2,201,517.85	19,313,128.93	56,883,300	1,194,000	2,593,599.57	405,865.77	4,193,465.34	43,000	44,650
22. Morris Township	7,375,897.64	32,159,264.03	261,312,075	1,500,000	4,602,876.85	450,000.00	6,552,876.85	53,750	54,450
23. Morris Plains Borough	4,033,528.07	11,047,711.20	15,927,840	500,000	1,135,499.33	100,000.00	1,735,499.33	22,750	22,100
24. Morristown Town	7,927,009.00	20,753,384.79	555,622,100	700,000	11,644,540.00	700,000.00	13,044,540.00	51,750	21,700
25. Mountain Lakes Borough	1,273,005.58	8,306,025.66	39,741,000	694,995	656,727.22	50,000.00	1,401,722.22	1,000	9,400

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Borough	1,065,702.17	3,602,589.00	5,833,500	150,000	384,152.93	150,000.00	684,152.93	14,250	8,900
27. Mt. Olive Township	4,096,958.70	20,044,897.03	37,455,200	500,000	3,639,360.30	451,194.00	4,590,554.30	51,750	32,950
28. Netcong Borough	682,429.41	2,926,477.58	2,452,400	144,480	440,115.08	66,000.00	650,595.08	28,250	8,950
29. Par-Troy Hills Township	15,731,827.34	64,781,429.76	237,159,470	2,311,000	9,262,953.10	973,000.00	12,546,953.10	125,250	112,950
30. Passaic Township	2,965,244.03	10,389,732.97	25,317,350	313,000	2,222,527.18	281,000.00	2,816,527.18	37,000	25,250
31. Pequannock Township	3,319,302.28	15,973,299.10	115,615,100	850,000	1,610,254.07	120,000.00	2,580,254.07	78,000	55,100
32. Randolph Township	4,846,645.00	24,413,979.32	72,318,000	2,500,000	3,984,316.95	236,000.00	6,720,316.95	24,250	43,950
33. Riverdale Borough	1,088,787.10	3,508,631.86	3,654,300	350,000	545,314.59	17,000.00	912,314.59	14,750	11,100
34. Rockaway Borough	1,976,336.49	6,758,666.64	13,620,900	483,705	700,329.08	80,000.00	1,264,034.08	32,250	22,350
35. Rockaway Township	7,809,835.21	28,534,344.24	437,582,200	1,025,000	3,208,845.39	600,000.00	4,833,845.39	56,250	53,250
36. Roxbury Township	5,404,468.29	22,580,438.48	51,519,900	1,500,000	2,915,749.36	545,000.00	4,960,749.36	73,250	62,350
37. Victory Gardens Borough	134,872.00	614,222.66	501,000	178,100	110,410.00	15,000.00	303,510.00	4,250	1,600
38. Washington Township	4,017,777.16	18,795,236.26	32,281,000	1,175,000	1,621,082.60	375,000.00	3,171,082.60	25,000	31,100
39. Wharton Borough	1,255,378.00	5,212,204.64	9,316,600	275,000	569,663.72	62,000.00	906,663.72	24,250	16,500
Totals	$131,011,275.57	$541,678,009.91	$2,895,136,150	$31,261,628	$85,928,594.05	$9,036,050.77	$126,226,272.82	$1,421,500	$1,156,950

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$36,766,833.71
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.23498010
Rate per $100 to be applied to Column 11 for apportionment of County Library	.00553602
County Percentage Level of Taxable Value of Real Property	100%
Net County Taxes Apportioned (12A III)	$87,972,308.50
Adjustments (Net Total 12A II)	$ 371,856.51
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$88,344,165.01

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1988

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Barnegat Township	$ 153,978,600	$ 220,550,100	$ 374,528,700	....	$ 374,528,700	$ 6,431,290	$ 380,959,990
2. Barnegat Light Borough	72,535,000	59,261,350	131,796,350	....	131,796,350	235,227	132,031,577
3. Bay Head Borough	167,897,150	75,834,650	243,731,800	....	243,731,800	485,407	244,217,207
4. Beach Haven Borough	131,370,300	148,580,396	279,950,696	....	279,950,696	1,081,979	281,032,675
5. Beachwood Borough R	186,760,060	199,844,500	386,604,560	....	386,604,560	889,277	387,493,837
6. Berkeley Township	248,294,900	732,567,100	980,862,000	....	980,862,000	5,612,167	986,474,167
7. Brick Township	505,112,000	1,185,171,250	1,690,283,250	....	1,690,283,250	11,233,004	1,701,516,254
8. Dover Township	1,096,833,700	1,605,891,200	2,702,724,900	$ 16,391,700	2,686,333,200	21,368,136	2,707,701,336
9. Eagleswood Township R	47,074,000	46,728,300	93,802,300	....	93,802,300	409,182	94,211,482
10. Harvey Cedars Borough	96,301,860	61,539,720	157,841,580	....	157,841,580	478,750	158,320,330
11. Island Heights Borough	23,753,000	37,263,000	61,016,000	....	61,016,000	168,831	61,184,831
12. Jackson Township R	817,591,430	705,550,150	1,523,141,580	....	1,523,141,580	8,644,623	1,531,786,203
13. Lacey Township	154,382,700	402,369,400	556,752,100	3,000	556,749,100	5,331,502	562,080,602
14. Lakehurst Borough R	20,615,200	39,086,000	59,701,200	....	59,701,200	3,018,373	62,719,573
15. Lakewood Township	232,854,600	886,051,200	1,118,905,800	51,291,900	1,067,613,900	15,101,131	1,082,715,031
16. Lavallette Borough	238,637,000	141,873,740	380,510,740	....	380,510,740	1,919,892	382,430,632
17. Little Egg Harbor Township	114,760,200	246,580,250	361,340,450	116,400	361,224,050	8,375,888	369,599,938
18. Long Beach Township	831,906,019	626,604,946	1,458,510,965	....	1,458,510,965	3,946,213	1,462,457,178
19. Manchester Township	393,034,800	916,602,900	1,309,637,700	....	1,309,637,700	10,016,803	1,319,654,503
20. Mantoloking Borough	153,602,300	84,707,500	238,309,800	....	238,309,800	297,153	238,606,953
21. Ocean Township	73,043,297	119,822,077	192,865,374	....	192,865,374	896,787	193,762,161
22. Ocean Gate Borough	8,384,915	29,868,143	38,253,058	....	38,253,058	145,508	38,398,566
23. Pine Beach Borough	20,502,700	38,227,200	58,729,900	....	58,729,900	156,333	58,886,233
24. Plumsted Township R	64,791,600	103,873,100	168,664,700	....	168,664,700	3,200,506	171,865,206
25. Pt. Pleasant Borough	163,563,800	425,933,650	589,497,450	....	589,497,450	3,089,671	592,587,121
26. Pt. Pleasant Beach Boro	154,748,200	177,693,400	332,441,600	7,700	332,433,900	547,232	332,981,132
27. Seaside Heights Borough	138,116,500	125,824,140	263,940,640	....	263,940,640	723,150	264,663,790
28. Seaside Park Borough R	327,032,800	156,499,186	483,531,986	....	483,531,986	793,030	484,325,016
29. Ship Bottom Borough	79,187,570	102,752,674	181,940,244	....	181,940,244	340,485	182,280,729
30. South Toms River Borough R	36,075,900	55,371,700	91,447,600	....	91,447,600	606,730	92,054,330
31. Stafford Township	280,134,600	353,408,300	633,542,900	....	633,542,900	5,766,026	639,308,926
32. Surf City Borough	110,793,000	136,255,400	247,048,400	....	247,048,400	1,894,137	248,942,537
33. Tuckerton Borough	21,202,400	36,666,600	57,869,000	....	57,869,000	438,390	58,307,390
Totals	$7,164,872,101	$10,284,853,222	$17,449,725,323	$67,810,700	$17,381,914,623	$123,642,813	$17,505,557,436

R=Revalued District

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Barnegat Township	$ 2.157	110.52	———	$ 35,094,231	———	$345,865,759	$ 1,440,487.65	———	———
2. Barnegat Light Borough	1.672	50.57	———	———	$ 129,482,324	261,513,901	1,089,172.71	———	———
3. Bay Head Borough	1.432	74.32	$ 412,763	———	84,913,454	329,543,424	1,372,507.17	———	———
4. Beach Haven Borough	1.855	59.04	———	———	196,353,866	477,386,541	1,988,255.27	———	———
5. Beachwood Borough	1.541	144.91	———	119,393,543	———	268,100,294	1,116,604.21	———	———
6. Berkeley Township	2.666	58.24	———	———	708,715,437	1,695,189,604	7,060,252.80	———	———
7. Brick Township	3.607	50.20	———	———	1,683,852,547	3,388,368,801	14,112,132.51	———	———
8. Dover Township	3.249	61.53	———	———	1,709,507,854	4,417,209,190	18,397,124.13	———	———
9. Eagleswood Township	1.223	154.92	———	33,042,067	———	61,169,415	254,762.97	———	———
10. Harvey Cedars Borough	1.820	53.94	———	———	135,070,346	293,390,676	1,221,935.49	———	———
11. Island Heights Borough	2.735	67.95	———	———	29,046,336	90,231,467	375,802.78	———	———
12. Jackson Township	1.681	142.84	———	452,103,308	———	1,079,682,895	4,496,744.30	———	———
13. Lacey Township	2.972	51.63	———	———	524,209,504	1,086,290,106	4,524,262.51	———	———
14. Lakehurst Borough	2.155	123.03	———	10,879,167	———	51,840,406	215,908.81	———	———
15. Lakewood Township	2.901	79.20	———	———	289,985,610	1,372,700,641	5,717,126.58	———	———
16. Lavallette Borough	1.497	71.83	———	———	150,169,893	532,600,525	2,218,214.61	———	———
17. Little Egg Harbor Township	3.416	67.50	———	———	174,842,494	544,442,432	2,267,534.67	———	———
18. Long Beach Township	1.149	83.83	———	———	283,898,686	1,746,355,864	7,273,353.88	———	———
19. Manchester Township	1.812	93.68	———	———	90,291,367	1,409,945,870	5,872,248.31	———	———
20. Mantoloking Borough	.938	77.36	———	———	69,890,028	308,496,981	1,284,851.36	———	———
21. Ocean Township	2.883	72.81	———	———	72,502,460	266,264,621	1,108,958.86	———	———
22. Ocean Gate Borough	3.879	51.83	———	———	35,675,112	74,073,678	308,507.61	———	———
23. Pine Beach Borough	3.333	65.18	———	———	31,493,141	90,379,374	376,418.80	———	———
24. Plumsted Township	2.083	111.14	———	15,995,586	———	155,869,620	649,177.48	———	———
25. Pt. Pleasant Borough	3.170	56.28	———	———	461,661,849	1,054,248,970	4,390,815.18	———	———
26. Pt. Pleasant Beach Boro	2.486	62.18	———	———	207,961,746	540,942,878	2,252,959.47	———	———
27. Seaside Heights Borough	1.690	100.64	———	———	1,035,532	265,699,322	1,106,604.46	———	———
28. Seaside Park Borough	.973	149.68	———	159,311,324	———	325,013,692	1,353,641.40	———	———
29. Ship Bottom Borough	1.928	59.46	———	———	126,004,476	308,285,205	1,283,969.34	———	———
30. South Toms River Borough	1.947	125.99	———	18,115,486	———	73,938,844	307,946.04	———	———
31. Stafford Township	2.372	68.68	———	———	290,780,411	930,089,337	3,873,705.83	———	———
32. Surf City Borough	1.626	62.37	———	———	150,072,385	399,014,922	1,661,847.27	———	———
33. Tuckerton Borough	4.262	52.51	———	———	53,030,750	111,338,140	463,710.62	———	———
Totals	———	———	$412,763	$843,934,712	$7,693,447,908	$24,355,483,395	$101,437,545.08	———	———

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Barnegat Township	$ 26,901.90		$ 1,413,585.75	$ 94,702.05	$ 39,662.55	$ 4,886,239.75			
2. Barnegat Light Borough	343.16		1,088,829.55	72,844.79	30,537.32		$ 668,998.30		
3. Bay Head Borough	1,524.17		1,370,983.00	91,725.88	38,449.09	873,445.00			
4. Beach Haven Borough	3,985.40		1,984,269.87			620,135.00	860,552.24		
5. Beachwood Borough	2,253.03		1,114,351.18	74,561.21	31,253.27		3,375,894.62		
6. Berkeley Township	2,367.67		7,057,885.13	472,186.83	197,945.56	6,818,431.00	7,407,658.58		
7. Brick Township	4,322.27		14,107,810.24	943,836.56	395,661.54	31,968,414.10			
8. Dover Township	2,987.91		18,394,136.22	1,230,589.35	515,880.32		55,365,451.00		
9. Eagleswood Township	187.83		254,575.14	17,032.10	7,139.88	425,739.00	416,921.79		
10. Harvey Cedars Borough	1,412.53		1,220,522.96	81,659.62			936,530.43		
11. Island Heights Borough	296.30		375,506.48	25,122.99	10,531.56	608,696.00	331,852.06		
12. Jackson Township	24,373.16		4,472,371.14	299,321.49	125,441.26	13,669,670.12			
13. Lacey Township	2,835.15		4,521,427.36	302,499.17	126,808.83	11,131,784.00			
14. Lakehurst Borough	742.36		215,166.45	14,398.38	6,034.97	418,017.00			
15. Lakewood Township	31,606.00		5,685,520.58		159,450.81	15,711,632.54			
16. Lavallette Borough	738.54		2,217,476.07	148,353.62	62,191.37	1,401,917.00			
17. Little Egg Harbor Township		$ 87.54	2,267,622.21	151,704.57	63,597.78	3,822,710.00	3,813,529.01		
18. Long Beach Township	16,316.12		7,257,037.76	485,577.89			5,448,636.41		
19. Manchester Township	7,291.07		5,864,957.24	392,401.72	164,486.26	10,920,925.77			
20. Mantoloking Borough	130.58		1,284,720.78	85,948.95	36,031.12	91,924.00			
21. Ocean Township	1,502.99		1,107,455.87	74,096.68	31,060.55	3,665,747.00			
22. Ocean Gate Borough			308,507.61	20,639.27	8,652.35	463,035.00	311,875.23		
23. Pine Beach Borough	24.15		376,394.65	25,181.06	10,556.31		1,167,631.64		
24. Plumsted Township	1,784.45		647,393.03	43,319.64	18,157.71	2,475,571.00			
25. Pt. Pleasant Borough	352.51		4,390,462.67	293,725.34	123,134.31	10,893,105.00			
26. Pt. Pleasant Beach Boro			2,252,959.47	150,723.83	63,186.08	4,086,135.75			
27. Seaside Heights Borough	1,926.21		1,104,678.25	73,912.88	30,982.77	737,938.00	1,010,121.60		
28. Seaside Park Borough	235.17		1,353,406.23	90,544.55	37,957.52	660,058.00	1,285,751.53		
29. Ship Bottom Borough	622.81		1,283,346.53	85,859.25	35,992.43		1,084,461.66		
30. South Toms River Borough			307,946.04	20,601.71	8,636.60		973,425.24		
31. Stafford Township	38,517.91		3,835,187.92	256,764.06	107,581.62	6,333,865.00	1,819,362.24		
32. Surf City Borough	355.56		1,661,491.71	111,156.17			1,259,796.52		
33. Tuckerton Borough	229.64		463,480.98	31,008.39	12,998.26	700,760.90	772,101.17		
Totals	$176,166.55	$87.54	$101,261,466.07	$6,262,000.00	$2,500,000.00	$133,385,895.93	$88,310,551.27		

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Township	$ 1,782,000.00	$ 8,216,190.10	$ 21,568,400	$ 928,509.00	$ 1,390,491.00	$ 300,000.00	$ 2,619,000.00	$ 71,500	$ 33,050
2. Barnegat Light Borough	346,000.00	2,207,209.96	29,661,900	325,855.00	230,000.00	60,000.00	615,855.00	7,250	5,400
3. Bay Head Borough	1,120,800.00	3,495,402.97	8,826,200	415,000.00	486,409.00	60,000.00	961,409.00	5,250	5,650
4. Beach Haven Borough	1,748,000.00	5,212,957.11	15,775,800	582,000.00	566,000.00	120,000.00	1,268,000.00	18,750	8,400
5. Beachwood Borough	1,374,000.00	5,970,060.28	29,450,900	816,000.00	987,000.00	259,000.00	2,062,000.00	76,250	28,800
6. Berkeley Township	4,340,221.13	26,294,328.23	334,605,500	3,109,718.61	4,745,897.79	800,000.00	8,655,616.40	1,187,500	275,850
7. Brick Township	13,942,639.31	61,358,361.75	171,507,350	2,400,000.00	7,344,956.58	1,500,000.00	11,244,956.58	520,500	251,500
8. Dover Township	12,467,004.67	87,973,061.56	255,421,900	10,700,000.00	11,547,813.17	2,480,000.18	24,727,813.35	678,500	244,500
9. Eagleswood Township	30,000.00	1,151,407.91	10,917,200	160,000.00	412,723.13	123,300.00	696,023.13	17,500	4,050
10. Harvey Cedars Borough	641,200.00	2,879,913.01	8,177,900	261,000.00	234,000.00	65,000.00	560,000.00	4,250	3,300
11. Island Heights Borough	321,143.48	1,672,852.57	5,972,100	140,000.00	186,042.86	101,000.00	427,042.86	16,750	6,850
12. Jackson Township	7,175,700.00	25,742,504.01	114,772,300	1,543,000.00	3,920,672.20	1,620,000.00	7,083,672.20	118,750	72,450
13. Lacey Township	618,388.75	16,700,908.11	44,666,670	3,650,000.00	8,648,555.00	55,000.00	12,353,555.00	309,000	106,500
14. Lakehurst Borough	697,518.00	1,351,134.80	15,109,200		808,587.00	100,000.00	908,587.00	18,500	7,950
15. Lakewood Township	9,851,526.00	31,408,129.93	175,704,700	2,800,000.00	7,023,770.68	1,100,000.00	10,923,770.68	434,000	103,600
16. Lavallette Borough	1,893,216.79	5,723,154.85	17,648,700	360,000.00	886,639.31	116,000.00	1,362,639.31	31,250	13,050
17. Little Egg Harbor Township	2,504,640.40	12,623,803.97	19,637,100	2,200,000.00	1,191,206.35	500,000.00	3,891,206.35	155,250	56,800
18. Long Beach Township	3,599,200.00	16,790,452.06	24,737,9[illegible]	880,000.00	1,853,700.00	290,000.00	3,023,700.00	61,250	26,650
19. Manchester Township	6,559,620.99	23,902,391.98	125,193,600	970,000.00	4,945,975.51	300,000.00	6,215,975.51	411,750	183,200
20. Mantoloking Borough	738,864.00	2,237,488.85	2,876,500	180,000.00	290,595.81	35,000.34	505,596.15	250	2,300
21. Ocean Township	706,000.00	5,584,360.10	12,107,955	900,000.00	709,000.00	195,000.00	1,804,000.00	88,000	26,600
22. Ocean Gate Borough	376,750.00	1,489,459.46	2,117,800	44,261.75	281,332.09	70,000.00	395,593.84	27,250	6,050
23. Pine Beach Borough	382,615.54	1,962,379.20	7,513,700	110,000.00	260,800.46	80,000.00	450,800.46	20,750	9,000
24. Plumsted Township	394,880.82	3,579,322.20	17,598,050	130,000.00	430,273.54	183,499.46	743,773,000.00	33,250	15,800
25. Pt. Pleasant Borough	3,083,173.02	18,783,600.34	74,111,400	797,000.00	1,864,175.34	640,000.00	3,301,175.34	223,250	77,400
26. Pt. Pleasant Beach Boro	1,721,646.33	8,274,651.46	39,777,800	625,000.00	1,464,686.93	200,000.00	2,289,686.93	38,750	17,500
27. Seaside Heights Borough	1,512,774.00	4,470,407.50	32,514,488		3,588,745.00	350,000.00	3,938,745.00	22,500	5,200
28. Seaside Park Borough	1,280,000.00	4,707,717.83	122,387,000	146,900.00	2,042,100.00	175,000.00	2,364,000.00	20,250	10,600
29. Ship Bottom Borough	1,024,500.00	3,514,159.87	11,383,546	559,000.00	575,067.70	150,000.00	1,284,067.70	26,750	7,650
30. South Toms River Borough	481,468.22	1,792,077.81	9,042,800	105,000.00	329,258.54	100,000.00	534,258.54	25,750	8,100
31. Stafford Township	2,808,000.00	15,160,760.84	67,980,050	2,250,123.19	2,844,365.49	528,809.41	5,623,298.09	177,000	63,100
32. Surf City Borough	1,013,200.00	4,045,644.40	7,572,700	501,100.00	474,000.00	90,000.00	1,065,100.00	30,000	9,400
33. Tuckerton Borough	504,640.08	2,484,989.78	3,444,750	265,000.00	436,481.54	130,000.00	831,481.54	34,750	10,550
Totals	$87,041,331.53	$418,761,244.80	$1,839,783,862	$38,854,467.55	$73,001,322.02	$12,876,609.39	$124,732,398.96	$4,912,250	$1,706,800

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 30,512,803.80
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	0.41648750
Net County Taxes Apportioned (12A III)	$101,261,466.07
*Adjustments (Net Total—12 A II)	$ 176,079.01
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$101,437,545.08

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.02786317
Rate per $100 to be applied to Column II for apportionment of Health Service	0.01168073

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1988

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols 4+5)
1. Bloomingdale Borough	$ 32,312,200	$ 77,397,300	$ 109,709,500	$ 180,400	$ 109,529,100	$ 343,810	$ 109,872,910
2. Clifton City	421,733,700	780,345,500	1,202,079,200	104,400	1,201,974,800	6,238,460	1,208,213,260
3. Haledon Borough	102,998,800	208,833,500	311,832,300	....	311,832,300	9,876,655	321,708,955
4. Hawthorne Borough	85,377,600	161,631,056	247,008,656	....	247,008,656	713,414	247,722,070
5. Little Falls Township	328,547,400	375,806,600	704,354,000	....	704,354,000	10,701,166	715,055,166
6. North Haledon Borough	150,123,900	169,709,300	319,833,200	....	319,833,200	812,734	320,655,934
7. Passaic City	63,342,200	206,417,700	269,759,900	987,300	268,772,600	8,333,895	277,106,495
8. Paterson City	104,821,462	512,001,950	616,823,412	....	616,823,412	10,403,857	627,227,269
9. Pompton Lakes Borough .... (R)	285,813,700	443,084,600	728,898,300	578,000	** 728,320,300	2,141,222	730,461,522
10. Prospect Park Borough .... (RA)	55,815,500	154,846,100	210,661,600	....	210,661,600	676,893	211,338,493
11. Ringwood Borough	48,059,100	89,132,200	137,191,300	4,300	137,187,000	688,831	137,875,831
12. Totowa Borough .... (R)	373,128,100	804,324,000	1,177,452,100	....	1,177,452,100	4,065,884	1,181,517,984
13. Wanaque Borough	30,044,500	58,959,600	89,004,100	....	89,004,100	371,300	89,375,400
14. Wayne Township	438,809,200	880,618,000	1,319,427,200	16,700	1,319,410,500	8,624,738	1,328,035,238
15. West Milford Township .... (R)	554,441,300	877,235,400	1,431,676,700	....	1,431,676,700	11,452,137	1,443,128,837
16. West Paterson Borough	135,734,900	248,923,008	384,657,908	....	384,657,908	1,018,515	385,676,423
Totals	$3,211,103,562	$6,049,265,814	$9,260,369,376	$1,871,100	$9,258,498,276	$76,463,511	$9,334,961,787

(R) Denotes Revaluation
(RA) Denotes Reassessment

**Aggregate assessment reflects reduction of $50,000,000. to correct error in column 1a of the Passaic County Equalization Table for Pompton Lakes Municipality.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bloomingdale Borough	$ 7.75	32.54			$ 229,457,731	$ 339,330,641	$ 1,699,313.52		
2. Clifton City	6.27	29.48	$ 111,455		3,035,342,550	4,243,667,265	21,251,606.21		
3. Haledon Borough	1.97	116.30		$ 40,839,759		280,869,196	1,406,547.96		
4. Hawthorne Borough	8.14	23.97			796,423,910	1,044,145,980	5,228,915.89		
5. Little Falls Township	1.64	102.60		5,686,344		709,368,822	3,552,405.48		
6. North Haledon Borough	2.70	73.59			116,524,708	437,170,642	2,189,325.65		
7. Passaic City	11.05	29.49	94,693		701,292,291	978,493,479	4,900,138.68		
8. Paterson City	12.18	31.77	338,242		1,395,255,524	2,022,821,035	10,129,963.87		
9. Pompton Lakes Borough	1.70	146.17		235,234,964		495,226,558	2,480,015.32		
10. Prospect Park Borough	1.54	138.37		56,273,524		155,064,969	776,540.54		
11. Ringwood Borough	12.23	20.40			535,982,921	673,858,752	3,374,576.74		
12. Totowa Borough	1.26	132.61		273,894,972		907,623,012	4,545,230.73		
13. Wanaque Borough	12.11	20.94			340,419,461	429,794,861	2,152,343.85		
14. Wayne Township	5.50	37.01			2,283,121,260	3,611,156,498	18,084,093.56		
15. West Milford Township	2.02	115.56		187,927,731		1,255,201,106	6,285,846.17		
16. West Paterson Borough	3.08	60.93			256,958,706	642,635,129	3,218,213.83		
Totals			$544,390	$799,857,294	$9,690,779,062	$18,226,427,945	$91,275,078.00		

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Borough	$ 615.76		$ 1,698,697.76			$ 4,589,437.50			
2. Clifton City	185,444.27		21,066,161.94			29,670,835.00		$ 401,500	
3. Haledon Borough	30,603.02		1,375,944.94			1,500,892.50	$ 1,317,459.16		
4. Hawthorne Borough	1,001.67		5,227,914.22			11,248,985.00			
5. Little Falls Township	29,811.58		3,522,593.90			2,891,044.50	2,466,813.92		
6. North Haledon Borough	762.51		2,188,563.14			2,022,971.00	1,929,610.11		
7. Passaic City	11,861.60		4,888,277.08			10,747,767.94			
8. Paterson City	51,317.13		10,078,646.74			32,280,960.98		983,685	
9. Pompton Lakes Borough	1,919.03	$ 250,391.99	2,728,488.28			6,470,976.00			
10. Prospect Park Borough			776,540.54			926,535.00	686,293.14		
11. Ringwood Borough	3,286.27		3,371,290.47			6,088,625.00	3,171,216.60		
12. Totowa Borough	18.72		4,545,212.01			3,744,021.00	2,876,909.27		
13. Wanaque Borough			2,152,343.85			3,033,784.00	2,264,047.40		
14. Wayne Township		12,501.92	18,096,595.48			35,014,540.00			
15. West Milford Township	33,649.56		6,252,196.61			14,545,772.82			
16. West Paterson Borough	111,411.62		3,106,802.21			4,089,059.00	2,005,855.81		
Totals	$461,702.74	$262,893.91	$91,076,269.17			$138,896,207.24	$16,718,205.41	$1,385,185	

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C 73, L 1976)	
	Section C	Section D							
	11 Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C 129, L 1976)	(b) Veterans Deductions
1 Bloomingdale Borough	$ 2,219,390.00	$ 8,507,525.26	$ 13,575,300	$ 167,000.00	$ 821,893.55	$ 175,000	$ 1,163,893.55	$ 47,250	$ 26,800
2 Clifton City	24,522,256.00	75,660,752.94	127,340,200		17,432,197.42	750,000	18,182,197.42	698,750	253,900
3 Haledon Borough	2,125,000.00	6,319,296.60	63,197,900	482,265.00	967,685.00	120,000	1,569,950.00	62,250	16,300
4 Hawthorne Borough	3,663,195.00	20,140,094.22	25,644,800	950,000.00	2,239,201.21	357,050	3,546,251.21	160,250	60,050
5 Little Falls Township	2,837,119.60	11,717,571.92	120,045,500		1,893,096.20	515,000	2,408,096.20	93,250	37,800
6 North Haledon Borough	2,500,375.23	8,641,519.48	61,630,200	643,000.00	892,820.86	65,000	1,600,820.86	80,750	28,000
7 Passaic City	14,974,158.45	30,610,203.47	128,307,600	925,000.00	13,583,270.00	470,000	14,978,270.00	158,500	41,250
8 Paterson City	33,014,858.67	76,358,151.39	297,402,068	500,000.00	59,618,266.46	3,250,000	63,368,266.46	539,050	87,550
9 Pompton Lakes Borough	3,188,871.95	12,388,336.23	85,794,600	387,500.00	1,425,877.71	300,000	2,113,377.71	65,250	38,700
10 Prospect Park Borough	863,920.11	3,253,288.79	18,286,400	150,000.00	402,352.82	31,500	583,852.82	45,750	9,950
11 Ringwood Borough	4,219,797.27	16,850,929.34	24,048,600	1,300,000.00	1,476,773.81	292,940	3,069,713.81	41,500	32,050
12 Totowa Borough	3,636,307.60	14,832,449.88	123,195,200	241,582.00	2,080,501.42	205,000	2,527,083.42	123,000	56,350
13 Wanaque Borough	3,370,008.11	10,820,183.36	48,912,000	234,500.00	1,041,560.34	170,000	1,446,060.34	74,500	31,500
14 Wayne Township	19,829,295.19	72,940,430.67	266,318,000	3,933,905.12	7,060,659.48	460,000	11,454,564.60	172,750	156,450
15 West Milford Township	8,334,614.45	29,132,583.88	97,099,300	2,107,000.00	3,824,774.64	675,000	6,606,774.64	102,000	66,300
16 West Paterson Borough	2,672,442.26	11,874,159.28	64,837,000	762,930.96	1,326,365.55	240,000	2,329,296.51	99,500	34,350
Totals	$131,971,609.89	$410,047,476.71	$1,565,634,668	$12,784,683.08	$116,087,296.47	$8,076,490	136,948,469.55	2,564,300	976,300

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$49,896,352.26
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	.5007842364
Net County Taxes Apportioned (12A III)	$91,076,269.17
‡Adjustments (Net Total 12A IIb)±	$ +198,808.83
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$91,275,078.00

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1988

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Alloway Township	$ 18,032,200	$ 43,562,300	$ 61,594,500		$ 61,594,500	$ 817,243	$ 62,411,743
2. Carneys Point Township	15,233,850	61,680,620	76,914,470		76,914,470	790,360	77,704,830
3. Elmer Borough	2,361,300	12,009,000	14,370,300		14,370,300	600,337	14,970,637
4. Elsinboro Township	4,244,000	19,818,200	24,062,200		24,062,200	277,514	24,339,714
5. Lower Alloways Creek Twp.	5,872,340	35,678,850	41,551,190		41,551,190	716,475	42,267,665
6. Mannington Township	10,071,000	44,725,000	54,796,000		54,796,000	824,294	55,620,294
7. Oldmans Township	6,057,900	20,292,400	26,350,300		26,350,300	373,468	26,723,768
8. Penns Grove Borough	6,172,050	31,006,300	37,178,350	$ 266,300	36,912,050	1,606,907	38,518,957
9. Pennsville Township	24,674,400	161,043,760	185,718,160		185,718,160	1,968,109	187,686,269
10. Pilesgrove Township	21,937,300	72,307,500	94,244,800		94,244,800	1,417,101	95,661,901
11. Pittsgrove Township (R)	60,314,200	149,425,900	209,740,100		209,740,100	2,081,891	211,821,991
12. Quinton Township	11,784,500	41,393,400	53,177,900		53,177,900	3,242,238	56,420,138
13. Salem City	5,513,985	43,596,025	49,110,010		49,110,010	2,290,284	51,400,294
14. Upper Pittsgrove Township	11,897,700	32,243,600	44,141,300		44,141,300	881,173	45,022,473
15. Woodstown Borough	10,326,200	44,131,800	54,458,000		54,458,000	1,106,186	55,564,186
Totals	$214,492,925	$812,914,655	$1,027,407,580	$266,300	$1,027,141,280	$18,993,580	$1,046,134,860

(R) Revaluated

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation —	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Alloway Township	$ 2.69	83.97	....	....	$ 12,962,426	$ 75,374,169	$ 630,589.77	....	....
2. Carneys Point Township	5.86	43.61	....	....	109,494,353	187,199,183	1,566,131.89	....	....
3. Elmer Borough	5.61	41.90	....	....	20,729,288	35,699,925	298,670.06	....	....
4. Elsinboro Township	2.97	76.58	....	....	7,720,385	32,060,099	268,218.81	....	....
5. Lower Alloways Creek Twp.	1.90	44.39	....	....	53,727,092	95,994,757	803,104.20	....	....
6. Mannington Township	2.62	87.36	....	....	12,103,445	67,723,739	566,585.31	....	....
7. Oldmans Township	5.75	47.37	....	....	30,731,232	57,455,000	480,675.75	....	....
8. Penns Grove Borough	5.46	68.30	....	....	18,781,848	57,300,805	479,385.73	....	....
9. Pennsville Township	5.23	42.79	....	....	327,430,004	515,116,273	4,309,527.48	....	....
10. Pilesgrove Township	2.17	92.06	....	....	10,261,575	105,923,476	886,169.11	....	....
11. Pittsgrove Township	1.66	130.94	....	$ 47,388,545	....	164,433,446	1,375,670.87	....	....
12. Quinton Township	2.26	93.27	....	....	5,215,791	61,635,929	515,653.92	....	....
13. Salem City	6.30	62.83	....	....	36,725,009	88,125,303	737,267.36	....	....
14. Upper Pittsgrove Township	3.76	53.05	....	....	41,385,135	86,407,608	722,896.90	....	....
15. Woodstown Borough	4.15	72.08	....	....	21,854,881	77,419,067	647,697.64	....	....
Totals	....	....	....	$47,388,545	$709,122,464	$1,707,868,779	$14,288,244.80	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allowey Township	$ 5,521.40		$ 625,068.37			$ 1,048,469.47			
2. Carneys Point Township	2,111.04		1,564,020.85				$ 2,615,134.38		
3. Elmer Borough	21.50		298,648.56			422,873.00			
4. Elsinboro Township	59.36		268,159.45			409,177.00			
5. Lower Alloways Creek Twp.	2,477.28		800,626.92						
6. Mannington Township		$ 4.48	566,589.79			887,759.15			
7. Oldmans Township	181.00		480,494.75			902,054.50			
8. Penns Grove Borough		195.24	479,580.97				849,319.91		
9. Pennsville Township	1,192.80		4,308,334.68			5,491,070.39			
10. Pilesgrove Township	222.04		885,947.07				1,184,004.66		
11. Pittsgrove Township	208.36		1,375,462.51			2,133,479.50			
12. Quinton Township	168.08		515,485.84			757,795.62			
13. Salem City	545.68		736,721.68			1,300,000.00		$ 31,877.63	
14. Upper Pittsgrove Township	52.20		722,844.70			968,514.00			
15. Woodstown Borough	608.28		647,089.36				1,052,387.34		
Totals	$13,369.02	$199.72	$14,275,075.50			$14,321,192.63	$5,700,846.29	$31,877.63	

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Township	....	$ 1,673,537.84	$ 6,028,600	$ 198,964.21	$ 331,122.00	$ 155,000	$ 685,086.21	$ 31,750	$ 9,650
2. Carneys Point Township	$ 372,655.00	4,551,810.23	11,599,000	124,000.00	2,140,345.00	400,000	2,664,345.00	59,000	27,550
3. Elmer Borough	117,679.09	839,200.65	10,181,700	183,807.94	157,566.22	35,000	376,374.16	18,250	4,700
4. Elsinboro Township	45,332.55	722,669.00	579,700	130,000.00	103,807.19	36,000	269,807.19	18,500	6,400
5. Lower Alloways Creek Twp.	....	800,626.92	8,275,725	1,400,000.00	8,737,500.00	30,000	10,167,500.00	12,500	4,800
6. Mannington Township	....	1,454,348.94	18,766,700	195,000.00	345,115.00	87,793	627,908.00	17,000	5,050
7. Oldmans Township	151,800.00	1,534,349.25	7,907,300	163,500.00	259,042.00	93,645	516,187.00	11,250	5,300
8. Penns Grove Borough	774,105.64	2,103,006.52	8,251,900	196,064.63	906,225.88	240,000	1,342,290.51	40,000	9,600
9. Pennsville Township	....	9,799,405.07	28,093,350	1,100,000.00	6,189,279.00	550,000	7,839,279.00	110,000	58,450
10. Pilesgrove Township	....	2,069,951.73	2,316,600	598,426.38	520,112.94	115,000	1,233,539.32	15,000	9,850
11. Pittsgrove Township	....	3,508,942.01	19,299,700	749,903.52	725,096.48	415,000	1,890,000.00	65,250	19,750
12. Quinton Township	....	1,273,281.46	5,460,200	305,000.00	392,845.95	200,000	897,845.95	32,750	8,900
13. Salem City	1,168,777.04	3,237,376.35	15,617,755	250,000.00	1,758,146.89	250,000	2,258,146.89	53,250	14,900
14. Upper Pittsgrove Township	....	1,691,358.70	3,979,400	384,697.69	469,965.02	95,000	949,662.71	22,000	8,400
15. Woodstown Borough	604,725.73	2,304,202.43	8,041,200	175,000.00	368,057.43	120,000	663,057.43	24,500	9,350
Totals	$3,235,075.05	$37,564,067.10	$154,398,830	$6,154,364.37	$23,404,227.00	$2,822,438	$32,381,029.37	$531,000	$202,650

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$10,648,313.16
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.5366125
Net County Taxes Apportioned (12A III)	$14,275,075.50
†Adjustments (Net Total 12A IIb)±	$ 13,169.30
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$14,288,244.80

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1988

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bedminster Township	$ 80,469,185	$ 211,735,900	$ 292,205,085		$ 292,205,083	$ 4,705,930	$ 296,911,015
2. Bernards Township	388,201,030	852,695,500	1,240,896,530		1,240,896,530	8,367,844	1,249,264,374
3. Bernardsville Borough	224,635,650	212,043,750	436,679,400		436,679,400	5,982,459	442,661,859
4. Bound Brook Borough	45,061,105	104,826,555	149,887,660		149,887,660	5,813,046	155,700,706
5. Branchburg Township	89,347,100	237,178,250	326,525,350		326,525,350	1,993,032	328,518,382
6. Bridgewater Township	715,671,116	1,369,159,021	2,084,830,137		2,084,830,137	9,270,742	2,094,100,879
7. Far Hills Borough	69,328,100	47,798,100	117,126,200		117,126,200	439,653	117,565,853
8. Franklin Township	343,038,900	956,922,600	1,299,961,500	$ 2,011,400	1,297,950,100	15,481,084	1,313,431,184
9. Green Brook Township	56,724,900	140,947,150	197,672,050	4,400	197,667,650	387,336	198,054,986
10. Hillsborough Township	294,509,100	667,820,400	962,329,500		962,329,500	7,145,099	969,474,599
11. Manville Borough	73,195,605	195,981,275	269,176,880		269,176,880	557,579	269,734,459
12. Millstone Borough	4,360,800	10,004,700	14,365,500		14,365,500	15,731	14,381,231
13. Montgomery Township	272,690,250	545,278,650	817,968,900		817,968,900	3,507,900	821,476,800
14. North Plainfield Borough	76,027,400	208,814,300	284,841,700		284,841,700	857,775	285,699,475
15. Peapack-Gladstone Borough	220,935,230	383,596,470	604,531,700		604,531,700	1,402,145	605,933,845
16. Raritan Borough	152,093,150	319,434,777	471,527,927	10,200	471,517,727	1,963,265	473,480,992
17. Rocky Hill Borough	7,702,100	21,524,050	29,226,150		29,226,150	82,100	29,308,250
18. Somerville Borough	156,977,970	294,825,705	451,803,675	42,300	451,761,375	12,076,072	463,837,447
19. South Bound Brook Borough	17,425,500	54,180,800	71,606,300	43,400	71,562,900	627,654	72,190,554
20. Warren Township	211,022,000	491,741,400	702,763,400		702,763,400	2,488,071	705,251,471
21. Watchung Borough	161,840,350	231,959,207	393,799,557		393,799,557	1,514,400	395,313,957
Totals	$3,661,256,541	$7,558,468,560	$11,219,725,101	$2,111,700	$11,217,613,401	$84,678,917	$11,302,292,318

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1968 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes Section A County Taxes I Total County Taxes Apportioned (Including Total Net Adjustments)	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 Apportionment of Taxes Section A County Taxes II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Add Underpayment
1. Bedminster Township	$ 2.810	38.51	....	....	$ 471,435,394	$ 768,346,409	$ 3,649,576.75	....	....
2. Bernards Township	2.270	73.01	....	....	465,888,261	1,715,152,635	8,146,821.68	....	....
3. Bernardsville Borough	2.750	54.25	$ 118,390	....	373,384,977	816,165,226	3,876,711.86	....	....
4. Bound Brook Borough	5.470	39.35	57,990	....	234,991,079	390,749,775	1,856,026.50	....	....
5. Branchburg Township	4.080	41.55	....	....	465,231,508	793,749,890	3,770,241.02	....	....
6. Bridgewater Township	2.080	85.52	....	....	459,842,675	2,553,943,554	12,131,003.56	....	....
7. Far Hills Borough	1.280	95.07	....	....	6,908,996	124,474,849	591,244.40	....	....
8. Franklin Township	3.180	57.24	....	....	982,895,895	2,296,327,079	10,907,348.33	....	....
9. Green Brook Township	3.430	52.19	....	....	184,802,964	382,857,950	1,818,541.03	....	....
10. Hillsborough Township	2.820	65.50	....	....	516,797,777	1,486,272,376	7,059,660.91	....	....
11. Manville Borough	3.390	63.36	....	....	180,652,593	450,387,052	2,139,298.23	....	....
12. Millstone Borough	3.200	56.91	....	....	11,011,992	25,393,223	120,615.54	....	....
13. Montgomery Township	1.750	98.41	....	....	13,210,480	834,687,280	3,964,689.96	....	....
14. North Plainfield Borough	6.030	42.25	....	....	394,623,021	680,322,496	3,231,471.04	....	....
15. Peapack-Gladstone Borough	.790	147.48	....	$ 192,058,797	....	413,875,048	1,965,869.48	....	....
16. Raritan Borough	1.990	118.58	161,931	63,414,719	....	410,228,204	1,948,547.29	....	....
17. Rocky Hill Borough	2.300	59.30	....	....	21,925,153	51,233,403	243,354.08	....	....
18. Somerville Borough	2.890	84.13	60,473	....	95,069,031	558,966,951	2,655,043.05	....	....
19. South Bound Brook Borough	4.940	52.25	....	....	68,372,858	140,563,412	667,663.64	....	....
20. Warren Township	2.520	57.07	....	....	536,423,691	1,241,675,162	5,897,846.01	....	....
21. Watchung Borough	2.610	57.75	....	....	301,598,332	696,912,289	3,310,270.41	....	....
Totals	....	....	$398,784	$255,473,516	$5,785,066,677	$16,832,284,263	$79,951,844.77	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Township	$ 1,370.49		$ 3,648,206.26			$ 2,918,831.00			
2. Bernards Township	3,293.99		8,143,527.69			13,114,210.67			
3. Bernardsville Borough	3,587.56		3,873,124.30			6,021,638.01			
4. Bound Brook Borough	1,159.94		1,854,866.56			4,373,020.00			
5. Branchburg Township	1,555.19		3,768,685.83	$ 222,732.96		9,106,668.51			
6. Bridgewater Township	55,220.16		12,075,783.40	713,156.40			$ 27,831,455.91		
7. Far Hills Borough	36,004.52		555,239.88			473,602.00			
8. Franklin Township	9,942.04		10,897,406.29			24,128,553.75			
9. Green Brook Township	4,182.81		1,814,358.22	107,184.65		3,952,011.50			
10. Hillsborough Township	3.11		7,059,657.80	417,284.13		16,403,608.00			
11. Manville Borough	566.32		2,138,731.91			4,793,398.88			
12. Millstone Borough			120,615.54	7,129.38		252,647.00			
13. Montgomery Township	21,554.81		3,943,135.15	232,785.05		8,158,930.00			
14. North Plainfield Borough	12,332.17		3,219,138.87	190,170.94		9,546,509.43			
15. Peapack-Gladstone Borough	1,985.02		1,963,884.46	116,034.34		1,501,206.50			
16. Raritan Borough	4,295.87		1,944,251.42				4,858,524.60		
17. Rocky Hill Borough			243,354.08	14,384.24		322,646.50			
18. Somerville Borough	248,215.41		2,406,827.64			6,528,346.25			
19. South Bound Brook Borough	38.90		667,624.74			1,707,962.25			
20. Warren Township	1,161.07		5,896,684.94	348,530.59		5,634,471.00	3,422,183.87		
21. Watchung Borough	1,375.39		3,308,895.02	195,569.32		2,892,885.00	2,284,706.91		
Totals	$407,844.77		$79,544,000.00	$2,564,962.00		$121,831,146.25	$38,396,871.29		

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Township	$ 1,769,589.65	$ 8,336,626.91	$ 10,195,100	$ 2,100,599.76	$ 708,241.18	$ 140,000.00	$ 2,948,840.94	$ 11,250	$ 10,400
2. Bernards Township	7,040,159.55	28,297,897.91	203,350,000	2,821,789.68	2,955,684.19	360,000.00	6,137,473.87	19,550	39,700
3. Bernardsville Borough	2,260,352.78	12,155,115.09	29,014,700	910,000.00	1,138,244.03	160,000.00	2,208,244.03	20,550	20,300
4. Bound Brook Borough	2,275,500.96	8,503,387.52	22,485,600	40,000.00	1,988,934.14	135,000.00	2,163,934.14	73,750	26,000
5. Branchburg Township	292,076.34	13,390,163.64	17,678,900	1,100,000.00	2,890,293.33	400,000.00	4,390,293.33	18,750	27,200
6. Bridgewater Township	2,932,530.89	43,552,926.60	176,783,200	1,370,000.00	8,831,411.01	1,320,000.00	11,521,411.01	111,750	101,350
7. Far Hills Borough	475,953.67	1,504,795.55	4,729,300	110,000.00	90,211.75	26,000.00	226,211.75	2,000	1,500
8. Franklin Township	6,659,097.00	41,685,057.04	89,188,600	6,070,549.00	6,492,060.00	600,000.00	13,162,609.00	122,750	88,150
9. Green Brook Township	909,911.67	6,783,466.04	18,175,000	363,587.80	887,722.02	150,000.00	1,401,309.82	23,750	18,900
10. Hillsborough Township	3,373,859.38	27,254,409.31	128,389,800	1,500,000.00	3,732,052.17	925,000.00	6,157,052.17	52,050	53,000
11. Manville Borough	2,208,080.63	9,140,211.42	32,386,550	810,000.00	1,974,814.17	300,000.00	3,084,814.17	158,500	50,750
12. Millstone Borough	79,722.46	460,114.38	1,454,000	30,000.00	67,571.29	7,000.00	104,571.29	3,000	1,800
13. Montgomery Township	1,963,527.19	14,298,377.39	119,420,900	993,000.00	2,370,903.44	600,000.00	3,963,903.44	15,500	19,800
14. North Plainfield Borough	4,254,379.37	17,210,198.61	28,969,700	330,000.00	1,986,733.11	325,000.00	2,641,733.11	103,000	49,100
15. Peapack-Gladstone Borough	1,183,506.34	4,764,631.64	42,960,300	1,800,000.00	238,087.01	33,000.00	2,071,087.01	8,250	6,000
16. Raritan Borough	2,583,874.98	9,386,651.00	15,127,350	350,000.00	1,123,457.29	150,000.00	1,623,457.29	90,450	21,300
17. Rocky Hill Borough	92,993.78	673,378.60	1,705,200	86,102.85	134,047.47	14,000.00	234,150.32	3,800	1,850
18. Somerville Borough	4,428,144.53	13,363,318.42	109,890,700	158,700.00	2,353,149.12	486,000.00	2,997,849.12	64,000	30,250
19. South Bound Brook Borough	1,189,880.14	3,565,467.13	4,447,500	175,000.00	533,743.36	40,000.00	748,743.36	36,750	13,750
20. Warren Township	2,435,390.13	17,737,261.23	36,975,400	900,000.00	1,964,320.22	334,000.00	3,198,320.22	24,000	33,200
21. Watchung Borough	1,625,044.41	10,307,100.66	17,778,200	500,000.00	1,531,921.72	108,771.01	2,140,692.73	10,250	19,550
Totals	$50,033,576.55	$292,370,556.09	$1,111,106,000	$22,519,329.09	$43,993,602.02	$6,613,771.01	$73,126,702.12	$973,650	$633,850

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 7,775,084.00
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.47499106
Net County Taxes Apportioned (12A III)	$79,544,000.00
*Adjustments (Net Total 12A II)	$ 407,844.77
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$79,951,844.77

*Net Overpayments are added to the Net Taxes Apportioned.
Net Underpayments are deducted from the Net Taxes Aapportioned.

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.02807590

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Andover Borough	$ 3,428,230	$ 9,617,600	$ 13,045,830	....	$ 13,045,830	$ 139,275	$ 13,185,105
2. Andover Township	42,845,700	112,626,940	155,472,640	....	155,472,640	441,131	155,913,771
3. Branchville Borough	6,159,150	27,459,250	33,618,400	....	33,618,400	89,723	33,708,123
4. Byram Township	100,455,200	191,113,900	291,569,100	....	291,569,100	1,287,500	292,856,600
5. Frankford Township	55,525,853	94,633,124	150,158,977	....	150,158,977	846,203	151,005,180
6. Franklin Borough	35,153,000	98,220,100	133,373,100	....	133,373,100	1,087,599	134,460,699
7. Fredon Township	23,137,300	73,483,340	96,620,640	....	96,620,640	374,845	96,995,485
8. Green Township	20,506,826	59,621,000	80,127,826	....	80,127,826	316,543	80,444,369
9. Hamburg Borough	38,489,000	68,672,900	107,161,900	....	107,161,900	186,073	107,347,973
10. Hampton Township	43,038,569	88,049,688	131,088,257	....	131,088,257	524,898	131,613,155
11. Hardyston Township	56,455,500	108,162,275	164,617,775	....	164,617,775	771,396	165,389,171
12. Hopatcong Borough	336,637,600	506,957,200	843,594,800	....	843,594,800	2,215,078	845,809,878
13. Lafayette Township	21,398,800	59,355,350	80,754,150	....	80,754,150	407,571	81,161,721
14. Montague Township	32,768,938	55,439,750	88,208,688	....	88,208,688	366,761	88,575,449
15. Newton Town	29,147,790	121,908,610	151,056,400	....	151,056,400	1,494,989	152,551,389
16. Ogdensburg Borough	5,827,750	28,457,475	34,285,225	$ 86,875	34,198,350	77,605	34,275,955
17. Sandyston Township	23,248,500	48,030,400	71,278,900	....	71,278,900	439,239	71,718,139
18. Sparta Township	393,519,000	495,285,400	888,804,400	....	888,804,400	2,374,630	891,179,030
19. Stanhope Borough	21,187,850	66,176,500	87,364,350	....	87,364,350	471,599	87,835,949
20. Stillwater Township	26,159,680	78,399,600	104,919,280	1,000	104,918,280	399,082	105,317,362
21. Sussex Borough	9,857,200	48,966,300	58,823,500	46,900	58,776,600	299,081	59,075,681
22. Vernon Township	218,587,534	429,989,650	648,577,184	....	648,577,184	4,441,347	653,018,531
23. Walpack Township	967,700	1,631,200	2,598,900	....	2,598,900	142,350	2,741,250
24. Wantage Township	63,179,100	171,045,300	234,224,400	....	234,224,400	6,708,460	240,932,860
Totals	$1,608,041,770	$3,043,302,852	$4,651,344,622	$134,775	$4,651,209,847	$25,902,978	$4,677,112,825

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1988 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Andover Borough	$ 5.040	40.28	....	....	$ 19,889,544	$ 33,074,649	$ 166,163.49	....	....
2. Andover Township	3.420	61.39	....	....	100,339,998	256,253,769	1,287,391.49	....	....
3. Branchville Borough	2.350	60.84	....	....	23,554,209	57,262,332	287,679.82	....	....
4. Byram Township	2.720	77.50	....	....	85,901,487	378,758,087	1,902,840.06	....	....
5. Frankford Township	4.060	56.06	....	....	120,097,526	271,102,706	1,361,990.96	....	....
6. Franklin Borough	3.900	75.84	....	....	44,653,511	179,114,210	899,850.61	....	....
7. Fredon Township	3.090	70.79	....	....	41,317,878	138,313,363	694,871.52	....	....
8. Green Township	3.690	51.71	....	....	75,836,131	156,280,500	785,136.49	....	....
9. Hamburg Borough	1.890	125.27	....	$ 20,210,141	....	87,137,832	437,771.14	....	....
10. Hampton Township	3.450	63.11	....	....	78,519,356	210,132,511	1,055,683.23	....	....
11. Hardyston Township	3.790	65.83	....	....	86,955,809	252,344,980	1,267,754.15	....	....
12. Hopatcong Borough	1.770	131.63	....	201,892,245	....	643,917,633	3,234,973.22	....	....
13. Lafayette Township	3.330	71.75	....	....	33,435,331	114,597,052	575,723.32	....	....
14. Montague Township	3.070	65.87	....	....	46,314,964	134,890,413	677,674.99	....	....
15. Newton Town	3.180	62.08	....	....	102,755,180	255,306,569	1,282,632.86	....	....
16. Ogdensburg Borough	7.750	43.47	....	....	46,587,941	80,863,896	406,251.55	....	....
17. Sandyston Township	2.170	83.36	....	....	14,960,729	86,678,868	435,465.35	....	....
18. Sparta Township	2.350	87.12	....	....	136,468,824	1,027,647,854	5,162,792.76	....	....
19. Stanhope Borough	4.630	59.40	....	....	61,046,858	148,882,807	747,971.28		
20. Stillwater Township	3,570	60.16	....	....	70,352,263	175,669,625	882,545.38	....	....
21. Sussex Borough	2.650	91.18	....	....	6,947,669	66,023,350	331,694.24	....	....
22. Vernon Township	3.150	65.44	....	....	347,382,771	1,000,401,302	5,025,909.00	....	....
23. Walpack Township	.520	100.00	....	....	380,096	3,121,346	15,681.31	....	....
24. Wantage Township	3.460	61.04	....	....	153,409,668	394,342,528	1,981,134.49	....	....
Totals	....	....	....	$222,102,386	$1,697,107,743	$6,152,118,182	$30,907,582.71	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. [illegible], L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Andover Borough	$ 434.21		$ 165,729.28	$ 12,066.39	$ 9,312.49		$ 378,489.93		
2. Andover Township		$ 1,852.42	1,289,243.91	93,877.92	72,460.10		2,777,103.58		
3. Branchville Borough			287,679.82	20,946.94	16,167.45	$ 140,648.00	325,707.59		
4. Byram Township	336.14		1,902,503.92	138,528.42		2,436,603.00	1,876,481.16		
5. Frankford Township	5,444.86		1,356,546.10	98,758.70	76,213.18	2,469,110.00	1,419,715.58		
6. Franklin Borough	3,062.14		896,788.47	65,285.92	50,387.13	1,786,294.75	916,077.45		
7. Fredon Township	2,718.84		692,152.68	50,388.61	38,887.11	974,396.50	1,028,460.16		
8. Green Township		4,958.80	790,095.29	57,539.01	44,420.70	1,838,349.00			
9. Hamburg Borough	936.83		436,834.31	31,805.13	24,547.06	796,578.50	376,450.94		
10. Hampton Township	608.30		1,055,074.93	76,821.09	59,291.85	1,213,920.00	1,384,918.42		
11. Hardyston Township	1,553.23		1,266,200.92	92,191.55	71,154.30	1,843,897.00	1,378,179.52		
12. Hopatcong Borough	800.12		3,234,173.10	235,490.32		7,808,986.20			
13. Lafayette Township	11,787.81		563,935.51	41,022.73	31,896.68	1,170,057.50	593,816.69		
14. Montague Township	452.11		677,222.88	49,310.05	38,058.08	1,422,249.25			
15. Newton Town	683.34		1,281,949.52	93,340.62	72,[illegible]42.37	2,583,648.00			
16. Ogdensburg Borough	594.95		405,656.60	29,534.72	22,814.94	848,049.50	700,447.30		
17. Sandyston Township	191.02		435,274.33	31,692.96	24,461.19		1,064,647.06		
18. Sparta Township	12,735.68		5,150,057.08			11,725,824.00			
19. Stanhope Borough	1,456.38		746,514.90	54,349.23	41,948.59	1,334,839.39	876,468.60		
20. Stillwater Township	69.99		882,475.39	64,255.76	49,594.38	1,010,751.00	1,117,581.90		
21. Sussex Borough	4,217.11		327,477.13	23,819.35	18,384.59		868,477.73		
22. Vernon Township	1,699.65		5,024,209.35	365,821.82		12,241,267.30			
23. Walpack Township	3,083.39		12,597.92	902.82	689.15				
24. Wantage Township		2,883.17	1,984,017.66	144,457.94	111,251.66		5,229,797.12		
Totals	$52,866.10	$9,694.39	$30,864,411.00	$1,872,208.00	$873,983.00	$53,645,468.89	$22,312,820.73		

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Borough	$ 98,860.77	$ 664,458.86	$ 2,178,940	$ 90,000.00	$ 110,956.01	$ 26,000	$ 226,956.01	$ 3,500	$ 1,500
2. Andover Township	1,091,370.00	5,324,055.51	12,371,600	396,500.00	396,798.46	180,000	973,298.46	19,800	13,550
3. Branchville Borough		791,149.80	1,692,400	480,000.00	429,550.44	17,000	926,550.44	8,000	3,400
4. Byram Township	1,593,892.14	7,948,008.64	18,901,000	271,405.52	844,721.58	275,000	1,391,127.10	21,750	20,850
5. Frankford Township	709,751.36	6,130,094.92	18,357,700	534,000.00	609,668.78	375,000	1,518,668.78	23,000	15,850
6. Franklin Borough	1,518,765.93	5,233,599.65	17,219,700	177,000.00	1,079,524.25	120,000	1,376,524.25	40,500	11,500
7. Fredon Township	203,700.00	2,987,985.06	6,764,400	287,218.75	195,055.00	100,000	582,273.75	7,500	6,250
8. Green Township	233,300.00	2,963,704.00	12,933,695	211,531.43	301,229.74	90,000	602,761.17	5,000	6,750
9. Hamburg Borough	358,255.77	2,024,471.71	2,038,700	50,000.00	339,457.76	100,000	489,457.76	15,000	5,050
10. Hampton Township	745,227.11	4,535,253.40	23,390,300	400,000.00	469,553.00	300,000	1,169,533.00	27,250	13,500
11. Hardyston Township	1,602,000.00	6,253,623.29	24,759,600	455,000.00	526,178.01	240,000	1,221,178.01	25,750	13,750
12. Hopatcong Borough	3,626,404.84	14,905,054.46	27,348,100	250,000.00	1,581,008.95	375,000	2,206,008.95	82,250	45,150
13. Lafayette Township	301,880.12	2,702,609.23	3,985,100	225,000.00	262,466.40	100,000	587,466.40	8,000	4,400
14. Montague Township	532,243.61	2,719,083.87	21,806,772	70,000.00	389,126.39	235,000	694,126.39	17,750	8,050
15. Newton Town	810,579.00	4,841,559.51	55,487,590	828,755.00	1,182,939.26	193,000	2,204,694.26	45,750	18,100
16. Ogdensburg Borough	649,520.02	2,656,023.08	10,712,200		929,389.79	110,000	1,039,389.79	17,000	8,550
17. Sandyston Township		1,556,075.54	63,065,900	160,000.00	241,122.00	120,000	521,122.00	21,500	5,550
18. Sparta Township	4,059,121.42	20,935,002.50	70,515,000	1,125,000.00	1,986,197.29	785,000	3,869,197.29	26,500	40,350
19. Stanhope Borough	1,007,132.71	4,061,253.42	15,230,200	285,149.86	542,672.81	90,000	917,822.67	16,250	9,200
20. Stillwater Township	634,703.22	3,759,361.65	12,581,800	470,000.00	410,534.73	210,000	1,090,534.73	25,050	13,000
21. Sussex Borough	321,824.84	1,559,983.64	15,818,200	82,000.00	254,145.60	105,000	441,145.60	15,000	4,450
22. Vernon Township	2,886,361.00	20,517,659.47	49,640,600	1,200,000.00	2,494,284.73	754,000	4,448,284.73	68,000	50,250
23. Walpack Township		14,189.89	30,307,650	85,445.13	65,904.87		151,350.00	250	200
24. Wantage Township	859,763.86	8,329,288.24	18,162,325	330,000.00	1,312,244.95	420,000	2,062,244.95	53,000	22,300
Totals	$23,844,657.72	$133,413,549.34	$535,269,472	$8,464,005.69	$16,954,710.80	$5,293,000	$30,711,716.49	$593,350	$341,500

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 3,896,896.90
Rate per $100 to be applied to Column 11 for apportionment of County Taxes 0.50238929
Net County Taxes Apportioned (12A III) $30,864,411.00
*Adjustments (Net Total 12A II) .... $ 43,171.71

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $30,907,592.71
*Net Overpayments are added to the Net Taxes Apportioned.
Net Underpayments are deducted from the Net Taxes Apportioned.
Rate per $100 to be applied to Column 11 for apportionment of Library Taxes 0.03658067

Abstract of Ratables and Exemptions in the County of Union, for the Year 1988

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights Township	$ 236,437,700	$ 543,540,300	$ 779,978,000		$ 779,978,000	$ 2,358,346	$ 782,336,346
2. Clark Township	254,830,900	453,324,500	708,155,400		708,155,400	1,669,023	709,824,423
3. Cranford Township*	881,343,800	1,029,897,600	1,911,241,400	$ 136,200	1,911,105,200	13,872,915	1,924,978,115
4. Elizabeth City	285,316,300	639,019,300	924,335,600		924,335,600	13,023,574	937,359,174
5. Fanwood Borough	85,501,400	136,432,100	221,933,500		221,933,500	572,600	222,506,100
6. Garwood Borough	67,803,500	111,726,600	179,530,100		179,530,100	412,697	179,942,797
7. Hillside Township	105,957,900	208,459,400	314,417,300		314,417,300	818,016	315,235,316
8. Kenilworth Borough*	313,894,200	455,378,800	769,273,000		769,273,000	1,134,500	770,407,500
9. Linden City	336,201,000	789,221,200	1,125,422,200		1,125,422,200	6,346,824	1,131,769,024
10. Mountainside Borough	186,095,100	292,643,200	478,738,300	7,100	478,731,200	1,193,561	479,924,761
11. New Providence Borough	303,585,000	401,960,100	707,545,100		705,545,100	10,458,550	716,003,650
12. Plainfield City	89,151,600	296,672,000	385,823,600		385,823,600	9,866,864	395,690,464
13. Rahway City	110,675,100	246,376,600	357,051,700		357,051,700	5,381,700	362,433,400
14. Roselle Borough	90,199,900	179,279,800	269,479,700		269,479,700	4,778,018	274,257,718
15. Roselle Park Borough	104,983,100	193,201,800	298,184,900		298,184,900	834,927	299,019,827
16. Scotch Plains Township	289,929,150	561,099,800	851,028,950		851,028,950	2,241,488	853,270,438
17. Springfield Township	404,830,500	603,481,500	1,008,312,000		1,008,312,000	2,395,262	1,010,707,262
18. Summit City	460,554,400	666,800,100	1,127,354,500		1,127,354,500	9,780,994	1,137,135,494
19. Union Township	407,550,800	606,122,500	1,013,673,300		1,013,673,300	7,851,208	1,021,524,508
20. Westfield Town	779,401,500	984,235,200	1,763,636,700		1,763,636,700	11,232,440	1,774,869,140
21. Winfield Township	220,200	1,171,500	1,391,700		1,391,700	8,031	1,399,731
Totals	$5,794,463,050	$9,400,043,900	$15,194,506,950	$143,300	$15,194,363,650	$106,231,538	$15,300,595,188

*Revaluation

Abstract of Ratables and Exemptions in the County of Union, for the Year 1988 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Berkeley Heights Township	$ 2.92	62.04			$ 513,729,742	$ 1,296,066,088	$ 5,452,720.86		
2. Clark Township	2.62	72.85			290,100,451	999,924,874	4,206,815.74		
3. Cranford Township	1.48	132.75	$ 313,896	$ 454,761,762		1,470,530,249	6,186,714.58		
4. Elizabeth City	6.53	38.13	38,715		1,603,503,917	2,540,901,806	10,689,908.80		
5. Fanwood Borough	3.96	56.31			173,790,722	396,296,822	1,667,272.96		
6. Garwood Borough	3.10	77.12			62,442,318	242,385,115	1,019,746.12		
7. Hillside Township	6.82	41.45			476,590,925	791,826,241	3,331,317.36		
8. Kenilworth Borough	1.43	141.84		205,120,629		566,286,871	2,378,236.37		
9. Linden City	3.93	44.30			1,579,517,285	2,711,286,309	11,406,738.86		
10. Mountainside Borough	2.42	69.56			222,623,523	702,548,284	2,955,713.23		
11. New Providence Borough	2.58	77.96			209,479,033	925,482,683	3,893,627.63		
12. Plainfield City	7.67	35.15	255,979		739,849,920	1,135,796,363	4,778,445.00		
13. Rahway City	8.08	32.71			763,371,987	1,125,805,387	4,736,411.65		
14. Roselle Borough	6.63	43.83			352,326,904	626,584,622	2,636,124.09		
15. Roselle Park Borough	4.49	62.88			180,039,003	479,058,830	2,015,463.64		
16. Scotch Plains Township	3.11	65.22			459,755,743	1,313,026,181	5,524,074.20		
17. Springfield Township	2.29	91.69			111,913,342	1,122,620,604	4,723,012.85		
18. Summit City	2.98	53.48	292,111		1,004,798,945	2,142,226,550	9,012,629.45		
19. Union Township	6.03	34.59			1,983,324,812	3,004,849,320	12,641,797.14		
20. Westfield Town	2.41	82.92			378,428,919	2,153,298,059	9,059,208.74		
21. Winfield Township	62.08	16.50			7,085,440	8,485,171	35,698.23		
Totals			$900,701	$659,882,391	$11,112,672,931	$25,754,286,429	$108,351,677.50		

Abstract of Ratables and Exemptions in the County of Union, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Township	$ 2,591.74		$ 5,450,129.12			$ 6,767,996.00	$ 5,873,058.73		
2. Clark Township	11,933.67		4,194,882.07			6,104,494.50	5,241,979.38		
3. Cranford Township	55,035.05		6,131,679.53			15,764,794.63			
4. Elizabeth City	11,971.60		10,677,937.20			20,032,042.10		$ 1,777,079.00	
5. Fanwood Borough	945.72		1,666,327.24				5,195,759.00		
6. Garwood Borough	4,818.17		1,014,927.95			1,381,951.25	1,022,236.30		
7. Hillside Township	592.80		3,330,724.56			8,400,008.00			
8. Kenilworth Borough	417.36		2,377,819.01			3,185,791.00	2,708,602.16		
9. Linden City	76,318.34		11,330,420.52			22,231,152.50		489,190.25	
10. Mountainside Borough	1,120.52		2,954,592.71			2,592,573.00	3,864,358.97		
11. New Providence Borough	377.50		3,893,250.13			9,453,638.00			
12. Plainfield City	5,039.10		4,773,405.90			12,723,895.00		257,550.00	
13. Rahway City	602.98		4,735,808.67			13,330,223.00			
14. Roselle Borough	2,961.90		2,633,162.19			8,031,561.50			
15. Roselle Park Borough			2,015,463.64			6,669,768.00			
16. Scotch Plains Township	8,078.25		5,515,995.95				16,495,007.34		
17. Springfield Township	59,655.78		4,663,357.07			5,528,876.00	5,564,112.13		
18. Summit City	10,379.14		9,002,250.31			15,225,993.50		866,604.00	
19. Union Township	2,388.96		12,639,408.18			26,012,879.62			
20. Westfield Town	2,448.92		9,056,759.82			25,847,771.00			
21. Winfield Township			35,698.23			522,157.00			
Totals	$257,677.50		$108,094,000.00			$209,807,505.60	$45,965,114.01	$3,390,423.25	

Abstract of Ratables and Exemptions in the County of Union, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Township	$ 4,685,552.30	$ 22,776,736.15	$ 77,194,700	$ 1,350,000	$ 2,376,024.49	$ 208,000.00	$ 3,934,024.49	$ 30,250	$ 44,750
2. Clark Township	3,018,050.01	18,559,405.96	87,564,400	1,255,000	3,141,457.53	225,000.00	4,621,457.53	95,750	84,050
3. Cranford Township	6,549,197.29	28,445,671.45	179,158,000	920,000	4,888,027.10	356,737.61	6,164,764.71	130,250	99,250
4. Elizabeth City	28,673,615.04	61,160,673.34	771,398,900	1,600,000	44,455,334.75	1,700,000.00	47,755,334.75	474,500	107,850
5. Fanwood Borough	1,936,070.69	8,798,156.93	7,072,900	400,000	1,133,438.07	130,000.00	1,663,438.07	23,250	29,250
6. Garwood Borough	2,156,187.63	5,575,303.13	11,945,300	375,000	1,183,278.39	30,000.00	1,588,278.39	52,750	19,150
7. Hillside Township	9,737,066.65	21,467,799.21	38,729,900		5,308,940.09	650,000.00	5,958,940.09	138,750	52,850
8. Kenilworth Borough	2,723,415.89	10,995,628.06	78,693,700	190,000	1,474,256.63	180,000.00	1,844,256.63	95,750	35,550
9. Linden City	10,385,249.79	44,436,013.06	182,826,400	1,500,000	21,455,966.88	500,000.00	23,455,966.88	493,750	135,400
10. Mountainside Borough	2,194,847.38	11,606,372.06	131,206,700	830,000	1,217,238.57	100,000.00	2,147,238.57	24,750	31,250
11. New Providence Borough	5,077,862.16	18,424,750.29	60,586,600	730,000	1,856,776.00	123,000.00	2,709,776.00	36,500	45,700
12. Plainfield City	12,575,394.00	30,330,244.90	86,727,500	800,000	13,385,69[illegible].60	1,680,000.00	15,865,699.60	141,250	59,000
13. Rahway City	11,213,871.00	29,279,902.67	66,681,200	75,000	6,[illegible]9,646.00	400,000.00	7,124,646.00	258,000	99,200
14. Roselle Borough	7,508,234.25	18,172,957.94	72,582,200	858,000	2,[illegible],792.80	350,000.00	4,087,792.80	163,250	58,650
15. Roselle Park Borough	4,721,997.52	13,407,229.16	35,413,000	300,000	1,[illegible]8,616.92	135,000.00	1,533,616.92	112,000	42,750
16. Scotch Plains Township	4,510,656.53	26,521,659.82	188,287,900	1,175,000	3,735,911.99	330,000.00	5,240,911.99	85,750	77,000
17. Springfield Township	7,320,332.74	23,076,677.94	119,008,200	265,000	2,399,142.14	350,000.00	3,014,142.14	81,000	55,600
18. Summit City	8,723,101.57	33,817,889.38	201,110,100	3,325,000	4,847,009.71	340,000.00	8,512,009.71	71,000	53,300
19. Union Township	22,876,380.04	61,528,667.84	169,271,900	800,000	8,423,371.66	800,000.00	10,023,371.66	535,500	194,850
20. Westfield Town	7,808,130.75	42,712,661.57	115,098,200	1,625,000	5,876,200.00	400,000.00	7,901,200.00	105,000	97,350
21. Winfield Township	311,027.37	868,882.60	494,600	57,400	175,424.58		232,824.58		
Totals	$164,706,240.60	$531,963,283.46	$2,681,052,300	$18,430,400	$137,961,553.90	$8,987,737.61	$165,379,691.51	$3,149,000	$1,422,750

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 55,088,983.00
Rate per $100 to be applied to Col. 11 for apportionment of County Taxes	.4207131803
County Percentage Level of Taxable Value of Real Property in Effect	100%

Net County Taxes Apportioned (12A III)	$108,094,000.00
‡Adjustments (Net Total 12A IIb)±	$ 257,677.50
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$108,351,677.50

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1988

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Township	$ 113,807,950	$ 179,164,700	$ 292,972,650		$ 292,972,650	$ 1,762,056	$ 294,734,706
2. Alpha Borough	9,355,475	36,997,970	46,353,445		46,353,445	142,902	46,496,347
3. Belvidere Town	8,362,385	36,337,086	44,699,471		44,699,471	837,365	45,536,836
4. Blairstown Township	88,139,448	175,896,175	264,035,623		264,035,623	1,157,721	265,193,344
5. Franklin Township	16,965,686	52,473,597	69,439,283		69,439,283	1,028,060	70,467,343
6. Frelinghuysen Township	50,834,940	73,061,185	123,896,125		123,896,125	493,378	124,389,503
7. Greenwich Township	45,552,740	58,605,400	104,158,140		104,158,140	687,220	104,845,360
8. Hackettstown Township	155,754,300	224,175,000	379,929,300		379,929,300	4,608,094	384,537,394
9. Hardwick Township	14,407,720	25,978,175	40,385,895		40,385,895	166,526	40,552,421
10. Harmony Township	87,495,110	118,307,309	205,802,419		205,802,419	877,879	206,680,298
11. Hope Township	28,424,395	62,435,650	90,860,045		90,860,045	617,401	91,477,446
12. Independence Township	118,325,076	123,657,222	241,982,298		241,982,298	1,066,113	243,048,411
13. Knowlton Township	21,021,875	47,729,000	68,750,875		68,750,875	387,343	69,138,218
14. Liberty Township	76,502,178	75,935,160	152,437,338		152,437,338	371,957	152,809,295
15. Lopatcong Township	33,335,863	84,873,638	118,209,501		118,209,501	772,086	118,981,587
16. Mansfield Township	82,189,730	170,390,950	252,580,680		252,580,680	1,862,002	254,442,682
17. Oxford Township	7,451,325	18,032,700	25,484,025	$ 80,400	25,403,625	187,687	25,591,312
18. Pahaquarry Township	399,000		399,000		399,000	99,792	498,792
19. Phillipsburg Town	39,207,235	173,519,105	212,726,340	3,025,325	209,701,015	2,320,690	212,021,705
20. Pohatcong Township	100,508,921	123,538,900	224,047,821		224,047,821	1,155,923	225,203,744
21. Washington Borough	129,413,736	161,724,000	291,137,736		291,137,736	4,225,129	295,362,865
22. Washington Township	43,366,899	110,405,000	153,771,899		153,771,899	1,209,069	154,980,968
23. White Township	20,343,283	89,078,783	109,422,066	500,000	108,922,066	442,754	109,364,820
Totals	$1,291,165,270	$2,222,316,705	$3,513,481,975	$3,605,725	$3,509,876,250	$26,479,147	$3,536,355,397

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1988 (Continued)

TAXING DISTRICT	7	8	9	10		11	Apportionment of Taxes		
				Equalization			Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Allamuchy Township	$ 1.440	134.59		$ 73,354,211		$ 221,380,495	$ 1,691,286.99		
2. Alpha Borough	4.050	57.56			$ 35,525,759	82,022,106	626,626.66		
3. Belvidere Town	5.610	45.44			57,010,315	102,547,151	783,432.44		
4. Blairstown Township	1.160	85.65			47,707,755	312,901,099	2,380,479.60		
5. Franklin Township	3.570	57.33			54,672,684	125,140,027	956,035.89		
6. Frelinghuysen Township	1.730	130.69		27,762,834		96,626,669	738,201.57		
7. Greenwich Township	2.050	113.48		11,256,923		93,588,437	714,990.30		
8. Hackettstown Township	2.360	102.21		342,442		384,194,952	2,935,145.32		
9. Hardwick Township	3.520	63.76			23,292,536	63,844,957	487,758.17		
10. Harmony Township	1.410	153.58		69,2[illegible],985		137,449,313	1,050,075.50		
11. Hope Township	2.280	98.63			2,101,927	93,579,373	714,921.05		
12. Independence Township	1.470	145.02		73,850,823		169,197,588	1,292,623.72		
13. Knowlton Township	3.530	63.56			40,761,921	109,900,139	839,607.28		
14. Liberty Township	1.820	152.60		52,050,638		100,758,657	769,768.83		
15. Lopatcong Township	3.880	55.85			96,644,700	215,646,287	1,647,479.19		
16. Mansfield Township	2.410	95.82			13,052,909	267,495,591	2,043,593.82		
17. Oxford Township	5.620	49.81			26,916,132	52,507,444	401,142.64		
18. Pahaquarry Township	4.430	87.81			68,104	566,896	4,330.93		
19. Phillipsburg Town	5.320	53.22			200,368,117	412,389,822	3,150,546.48		
20. Pohatcong Township	1.380	148.75		71,005,943		154,197,801	1,178,029.41		
21. Washington Borough	2.180	131.25		65,366,551		229,996,314	1,757,109.51		
22. Washington Township	3.490	60.28			103,923,632	258,904,600	1,977,960.98		
23. White Township	4.130	45.39			134,374,013	243,738,833	1,862,098.59		
Totals				$444,221,350	$836,440,504	$3,928,574,551	$30,013,244.87		

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Township	$ 2,389.11		$ 1,688,888.88	$ 63,989.64		$ 2,384,263.40			
2. Alpha Borough	253.60		626,373.06			871,235.00			
3. Belvidere Town	2,192.44		781,240.00			1,404,713.00			
4. Blairstown Township	400.17		2,390,079.43	90,544.93		(1) 262,798.00	(2)$ 182,752.15		
5. Franklin Township	330.92		955,704.97	36,206.82		642,440.00	875,487.11		
6. Frelinghuysen Township	513.55		737,688.02	27,947.89		623,048.00	628,229.80		
7. Greenwich Township	3,032.17		711,958.13	26,978.26		1,185,787.00			
8. Hackettstown Township	6,901.75		2,928,243.57			4,395,829.00			
9. Hardwick Township	1,044.85		486,713.32	18,441.67		397,249.00	385,413.21		
10. Harmony Township			1,050,075.50	39,780.58		1,605,813.50			
11. Hope Township	7,737.80		707,183.25	26,816.52		1,086,435.25			
12. Independence Township	75.00		1,292,548.72	48,966.60		1,839,356.00			
13. Knowlton Township	4,551.75		835,055.53	31,651.24		823,532.00	650,801.84		
14. Liberty Township	197.83		769,571.00	29,154.85		1,457,923.00			
15. Lopatcong Township	280.25		1,647,198.94	62,402.84		2,106,294.00			
16. Mansfield Township	39,636.59		2,003,957.23	75,972.39		1,631,513.00	1,951,017.16		
17. Oxford Township			401,142.64	15,196.70		800,514.00			
18. Pahaquarry Township			4,330.93	164.07					
19. Phillipsburg Town	5,984.53		3,144,561.95			4,913,009.00			
20. Pohatcong Township	2,943.61		1,175,085.80	44,519.77		1,392,418.00			
21. Washington Borough	11,092.50		1,746,017.01			1,383,758.00	1,710,216.43		
22. Washington Township	2,318.12		1,975,642.86	74,846.25		1,119,299.00	1,619,891.30		
23. White Township			1,862,098.59	70,542.98		2,520,460.00			
Totals	$91,885.54		$29,921,359.33	$784,126.00		$34,847,687.15	$8,003,809.00		

(1) 1,271,000.00 R.S. 40:48-17.1
(2) 1,850,157.00 R.S. 40:48-17.3

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1988 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Township	$ 99,541.00	$ 4,236,682.92	$ 36,023,804	$ 425,000.00	$ 393,100.53	$ 65,000.00	$ 883,100.53	$ 6,000	$ 8,150
2. Alpha Borough	384,998.34	1,882,606.40	5,099,584	32,200.00	426,373.51	73,500.00	532,073.51	42,750	11,300
3. Belvidere Town	364,294.69	2,550,247.69	10,229,500	320,000.00	569,397.78	90,703.38	980,101.16	19,500	9,650
4. Blairstown Township	132,500.00	3,058,674.51	29,786,315	1,284,429.83	3,502,102.17	120,000.00	4,906,532.00	30,750	14,750
5. Franklin Township		2,509,838.90	10,235,255	571,982.15	321,317.85	95,000.00	988,300.00	16,750	5,900
6. Frelinghuysen Township	133,014.78	2,149,928.49	7,706,000	200,000.00	175,704.40	140,000.00	515,704.40	8,000	4,050
7. Greenwich Township	220,035.42	2,144,758.81	5,831,560	85,000.00	292,622.78	144,000.00	521,622.78	14,250	5,650
8. Hackettstown Township	1,731,004.52	9,055,077.09	60,432,900	500,000.00	1,076,964.31	150,000.00	1,726,964.31	36,000	23,600
9. Hardwick Township	135,800.00	1,423,617.20	3,748,300	88,538.05	107,523.73	109,000.00	305,061.78	4,250	3,000
10. Harmony Township	200,000.00	2,895,669.58	7,813,800	129,930.16	265,347.71	140,000.00	535,277.87	26,000	9,550
11. Hope Township	256,960.00	2,077,395.02	6,922,450	62,000.00	372,409.19	113,000.00	547,409.19	7,500	4,750
12. Independence Township	374,500.00	3,555,371.32	16,538,167	350,000.00	296,552.23	130,000.00	776,552.23	14,750	9,800
13. Knowlton Township	97,000.00	2,438,040.61	3,751,900	276,028.69	319,275.72	190,000.00	785,304.41	17,000	6,450
14. Liberty Township	516,788.34	2,773,437.19	11,662,000	81,000.00	309,296.21	150,000.00	540,296.21	14,000	5,350
15. Lopatcong Township	798,531.35	4,614,427.13	4,603,830	400,000.00	878,064.61	100,000.00	1,378,064.61	44,500	19,350
16. Mansfield Township	447,666.47	6,110,126.25	35,806,470	600,000.00	1,206,320.11	150,483.60	1,956,803.71	28,250	12,050
17. Oxford Township	220,000.00	1,436,853.34	4,732,300	245,000.00	334,623.24	110,000.00	689,623.24	21,500	5,000
18. Pahaquarry Township	17,593.12	22,088.12	1,461,025	35,000.00	16,811.88		51,811.88		
19. Phillipsburg Town	3,216,000.00	11,273,570.95	55,645,715	890,000.00	2,857,334.03	309,230.25	4,056,564.28	190,250	53,850
20. Pohatcong Township	485,000.00	3,097,023.57	12,243,400	190,000.00	461,199.44	144,109.71	795,309.15	43,750	16,600
21. Washington Borough	1,590,179.54	6,430,170.98	28,051,400	425,000.00	1,029,243.50	279,345.00	1,733,588.50	44,250	14,220
22. Washington Township	611,390.67	5,401,072.08	14,229,600	600,000.00	532,767.00	185,000.00	1,317,767.00	34,050	17,250
23. White Township	55,000.00	4,508,101.57	14,396,750	373,527.50	327,933.18	110,000.00	811,460.68	15,250	8,900
Totals	$12,087,798.24	$85,644,779.72	$386,952,025	$8,164,636.38	$16,072,285.11	$3,098,371.94	$27,335,293.43	$679,300	$269,170

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$10,205,247.37
Rate per $100 to be applied to Column 11 for apportionment of County Taxes	0.76397290
Net County Taxes Apportioned (12A III)	$29,921,359.33
*Adjustments (Net Total 12A II)	$ 91,885.54
Total County Taxes Apportioned (including Adjustments—Total 12A I)	$30,013,244.87

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned

Rate per $100 to be applied to Column 11 for apportionment of Library Taxes	0.02894200

TABLE OF EQUALIZED VALUATIONS
YEAR 1988

Promulgated by the Director, Division of Taxation, as of October 1, 1988, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Tax Court will be published subsequently, and will be available upon request at the Local Property Branch, Division of Taxation Building, Trenton, New Jersey 08646.

Montvale Borough	608,316,350	55.72	1,091,737,886	—	1,702,032	1,093,439,918
Moonachie Borough	301,826,100	59.80	504,725,920	—	856,699	505,582,619
New Milford Borough	950,658,800	106.30	894,316,839	—	1,045,286	895,362,125
North Arlington Borough	778,700,700	101.44	767,646,589	—	1,108,848	768,755,437
Northvale Borough	347,198,300	78.24	443,760,608	—	664,303	444,424,911
Norwood Borough	322,700,800	65.03	496,233,738	—	952,476	497,186,214
Oakland Borough	1,048,922,100	99.70	1,052,078,335	—	44,837,422	1,056,915,757
Old Tappan Borough	317,640,900	61.77	514,231,666	—	582,128	514,813,794
Oradell Borough	643,401,700	75.30	854,451,129	—	2,325,446	856,776,575
Palisades Park Borough	337,657,700	38.69	872,726,027	—	330,054	873,056,081
Paramus Borough	2,849,432,600	83.26	3,422,330,771	—	8,963,815	3,431,294,586
Park Ridge Borough	400,043,600	54.64	732,144,217	—	1,804,446	733,948,663
Ramsey Borough	1,325,728,900	92.84	1,427,971,672	—	14,159,123	1,442,130,795
Ridgefield Borough	730,051,600	86.81	840,976,385	—	1,317,338	842,293,723
Ridgefield Park Village	400,521,200	54.90	729,546,812	—	764,122	730,310,934
Ridgewood Village	2,574,267,800	100.65	2,557,643,120	—	14,013,167	2,571,656,287
River Edge Borough	796,984,400	98.26	811,097,496	—	12,638,501	823,735,997
Rivervale Township	562,185,000	64.96	865,432,574	—	737,280	866,169,854
Rochelle Park Township	376,482,700	77.73	484,346,713	—	31,312,503	515,659,216
Rockleigh Borough	83,388,300	33.66	247,737,077	—	317,470	248,054,547
Rutherford Borough	1,252,556,900	105.92	1,182,549,943	51,711	17,278,579	1,199,828,522
Saddle Brook Township	412,237,700	40.38	1,020,895,740	—	1,000,046	1,021,947,487
Saddle River Borough	426,914,700	43.66	977,816,537	—	645,166	978,461,703
South Hackensack Twp	354,442,000	98.58	359,547,576	—	672,963	360,220,539
Teaneck Township	2,855,696,300	105.41	2,709,132,246	—	6,639,400	2,715,771,646
Tenafly Borough	809,176,540	48.41	1,671,507,003	—	1,328,963	1,672,835,966
Teterboro Borough	210,685,280	106.51	197,807,980	—	1,355,815	199,163,795
U. Saddle River Borough	1,140,498,050	89.16	1,279,158,872	—	5,730,497	1,284,889,369
Waldwick Borough	659,801,600	93.05	709,082,859	—	* 133,690	710,216,549
Wallington Borough	151,893,000	27.72	547,954,545	—	574,908	548,529,453
Washington Township	622,483,400	78.71	790,856,816	—	748,528	791,605,344
Westwood Borough	625,715,800	78.64	795,671,160	—	1,493,884	797,165,044
Woodcliff Lakes Borough	416,288,500	47.67	873,271,450	—	1,607,454	874,878,904
Wood-Ridge Borough	310,963,963	50.34	617,727,380	—	795,265	618,522,645
Wyckoff Township	1,167,429,800	68.62	1,701,296,706	—	5,982,885	1,707,279,591
Totals	$58,178,219,935	78.90%	$73,741,021,082	183,049	$326,776,927	$74,069,981,056

*Exclusive of Class II Railroad Property

Burlington County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Township	$ 42,551,800	67.61%	$ 62,937,139		$ 851,496	$ 63,788,635
Beverly City	38,826,715	64.06	60,609,920		154,511	60,764,431
Bordentown City	60,401,500	42.47	142,221,568		306,000	142,527,568
Bordentown Township	236,153,840	65.34	361,423,079		4,546,514	365,969,593
Burlington City	150,103,945	47.69	314,749,308		2,974,792	317,724,100
Burlington Township	391,424,232	79.02	495,348,307		2,878,758	498,227,065
Chesterfield Township	75,417,200	60.55	124,553,592		997,364	125,550,956
Cinnaminson Township	407,410,734	62.13	655,739,150		3,109,877	658,849,027
Delanco Township	68,074,300	53.19	127,983,268		346,218	128,329,486
Delran Township	280,663,950	57.55	487,687,142		1,954,387	489,641,529
Eastampton Township	93,595,650	78.27	119,580,491		841,402	120,421,893
Edgewater Park Twp	170,364,764	73.42	232,041,357		932,579	232,973,936
Evesham Township	804,605,300	56.32	1,428,631,570		12,570,660	1,441,202,230
Fieldsboro Borough	18,862,600	98.17	19,214,220		51,173	19,265,393
Florence Township	254,371,755	74.37	342,035,438		2,223,682	344,259,120
Hainesport Township	84,202,900	61.52	136,870,774		954,691	137,825,465
Lumberton Township	143,260,900	75.32	190,203,001		1,044,825	191,247,826
Mansfield Township	103,956,730	55.10	188,669,201		1,608,517	190,277,718
Maple Shade Township	573,433,727	89.15	643,223,474		2,448,565	645,672,039
Medford Township	1,228,495,600	108.85	1,128,613,321		7,544,634	1,136,157,955

DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY--STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
FOR THE YEAR 1988

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 110,376,912	$ 13,015,029,113	9.91	$ 14,305,373,833
*BERGEN	328,776,927	58,178,219,935	7.68	62,644,793,728
*BURLINGTON	118,955,515	10,341,243,985	15.82	11,977,349,994
CAMDEN	113,779,426	7,670,941,084	67.20	12,825,515,940
*CAPE MAY	57,260,128	8,044,888,936	3.90	8,358,326,167
*CUMBERLAND	43,024,324	2,367,797,414	39.74	3,308,828,136
*ESSEX	152,997,700	12,345,194,100	125.58	27,848,396,346
*GLOUCESTER	66,115,356	4,655,941,560	22.79	5,717,020,580
**HUDSON	107,589,184	12,601,245,245	35.34	17,054,060,421
*HUNTERDON	36,156,515	5,860,314,486	15.89	6,791,417,877
MERCER	68,135,912	5,240,000,298	142.78	12,721,535,076
*MIDDLESEX	244,964,261	26,324,767,600	22.17	32,162,208,430
*MONMOUTH	184,632,982	19,049,169,891	51.86	28,928,124,360
*MORRIS	222,602,982	22,259,571,824	38.70	30,873,192,544
*OCEAN	123,642,813	17,381,914,623	38.72	24,111,408,826
*PASSAIC	76,463,511	9,258,498,276	92.38	17,811,655,013
*SALEM	18,993,580	1,027,141,280	53.16	1,573,198,468
*SOMERSET	84,678,917	11,217,613,401	46.99	16,489,215,642
*SUSSEX	25,902,978	4,651,209,847	30.43	6,066,531,690
*UNION	106,231,538	15,194,363,650	64.77	25,036,025,128
*WARREN	26,479,147	3,509,876,250	8.41	3,805,156,386
TOTALS	$2,317,760,608	$270,194,942,798		$370,409,334,585

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1988 by several taxing districts.

**Hudson County—Estimated

John R. Baldwin, Director
Division of Taxation

Compilation of Equalized Valuations in the State of New Jersey, As of October 1, 1988 As Amended by the New Jersey Tax Court

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 13,015,029,113	86.51%	$ 15,045,070,154		$ 110,376,912	$ 15,155,447,066
Bergen	58,178,219,935	78.90	73,741,021,082	$ 183,049	328,776,927	74,069,981,058
Burlington	10,341,173,425	73.71	14,028,997,564		118,955,515	14,147,953,079
Camden	7,670,941,084	52.78	14,533,650,125	26,899	113,779,426	14,647,456,450
Cape May	8,044,888,936	85.41	9,418,712,145		57,260,128	9,475,972,273
Cumberland	2,367,797,414	81.27	2,913,362,617		43,024,324	2,956,386,941
Essex	12,345,194,100	37.33	33,073,447,162	1,865,350	152,997,700	33,228,310,212
Gloucester	4,655,941,560	72.70	6,404,196,174		66,115,356	6,470,311,530
Hudson	12,317,740,068	59.96	20,542,566,708	11,142,882	107,589,183	20,661,298,773
Hunterdon	5,860,314,486	73.11	8,015,754,405		36,156,515	8,051,910,920
Mercer	5,240,000,298	35.18	14,894,523,134	549,486	68,135,912	14,963,208,532
Middlesex	26,324,767,600	67.31	39,109,903,199	1,388,028	244,964,261	39,356,255,488
Monmouth	19,049,169,891	53.86	35,368,503,540	189,867	184,632,982	35,553,326,389
Morris	22,259,571,824	61.09	36,438,718,983	726,495	222,602,982	36,662,048,460
Ocean	17,381,914,623	59.26	29,334,105,206	412,763	123,642,813	29,458,160,782
Passaic	9,258,498,276	43.71	21,183,594,968	544,390	76,463,511	21,260,602,869
Salem	1,027,141,280	57.94	1,772,796,857		18,993,580	1,791,790,437
Somerset	11,217,613,401	57.39	19,547,293,092	398,784	84,678,917	19,632,370,793
Sussex	4,651,209,847	64.96	7,159,761,318		25,902,978	7,185,664,296
Union	15,194,363,650	51.60	29,445,648,518	900,701	106,231,538	29,552,780,757
Warren	3,509,876,250	76.91	4,563,590,911		26,479,147	4,590,070,058
Totals	$269,911,367,061	61.83%	$436,535,217,862	$18,328,694	$2,317,760,607	$438,871,307,163

*Exclusive of Class II Railroad Property

Atlantic County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 249,202,100	85.83%	$ 290,343,819	—	$ 1,487,026	$ 291,830,845
Atlantic City	6,267,359,080	94.92	6,602,780,320	—	23,169,442	6,625,949,762
Brigantine City	872,057,500	93.41	933,580,452	—	4,957,454	938,537,906
Buena Borough	88,788,200	93.90	94,556,124	—	2,113,448	96,669,572
Buena Vista Township	64,793,136	34.69	186,777,561	—	737,582	187,515,143
Corbin City	12,882,800	100.03	12,878,936	—	128,862	13,007,798
Egg Harbor City	118,839,400	114.33	103,944,197	—	3,309,698	107,253,895
Egg Harbor Township	831,435,200	83.45	996,327,382	—	11,318,001	1,007,645,383
Estell Manor City	21,071,048	40.15	52,480,817	—	228,536	52,709,353
Folsom Borough	17,464,320	28.48	61,321,348	—	526,812	61,848,160
Galloway Township	606,759,100	84.99	713,918,226	—	9,542,469	723,460,695
Hamilton Township	578,311,500	94.65	611,000,000	—	9,659,747	620,659,747
Hammonton Town	407,219,200	94.88	429,193,929	—	10,390,491	439,584,420
Linwood City	249,986,400	74.73	334,519,470	—	1,179,982	335,699,452
Longport Borough	271,471,050	72.57	374,081,645	—	276,453	374,358,098
Margate City	641,999,100	68.59	935,995,189	—	1,467,591	937,462,780
Mullica Township	149,065,461	85.67	173,999,604	—	1,955,449	175,955,053
Northfield City	315,019,700	92.72	339,753,775	—	1,595,975	341,349,750
Pleasantville City	281,792,100	77.96	361,457,286	—	14,179,295	375,636,581
Port Republic City	35,621,701	88.67	40,173,340	—	469,936	40,643,276
Somers Point City	462,245,000	90.11	512,978,582	—	7,272,995	520,251,577
Ventnor City	427,022,217	51.13	835,169,601	—	3,633,467	838,803,068
Weymouth Township	44,623,800	93.28	47,838,551	—	776,201	48,614,752
Totals	$13,015,029,113	86.51%	$15,045,070,154	—	$110,376,912	$15,155,447,066

*Exclusive of Class II Railroad Property

Bergen County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Borough	$ 453,430,082	67.95%	$ 667,299,606	....	$ 1,166,645	$ 668,466,251
Alpine Borough	283,328,490	45.07	628,640,981	....	302,578	628,943,559
Bergenfield Borough	389,544,310	27.93	1,394,716,470	....	1,030,647	1,395,747,117
Bogota Borough	326,920,600	81.13	402,958,955	....	780,936	403,739,891
Carlstadt Borough	1,195,064,500	91.64	1,304,086,098	....	3,182,019	1,307,268,117
Cliffside Park Borough	771,991,800	55.10	1,401,074,047	....	2,984,959	1,404,059,006
Closter Borough	338,591,600	41.44	817,064,672	....	3,098,690	820,163,362
Cresskill Borough	642,548,800	80.54	797,800,844	....	773,487	798,547,331
Demarest Borough	426,741,940	79.04	539,906,301	....	588,403	540,494,704
Dumont Borough	1,085,583,600	113.88	953,269,758	....	8,476,014	961,745,772
Elmwood Park Borough	1,217,855,400	103.05	1,181,810,189	....	3,183,316	1,184,993,505
East Rutherford Borough	477,455,600	71.95	663,593,607	....	6,279,464	669,873,071
Edgewater Borough	600,671,200	95.45	629,304,557	....	673,368	629,977,925
Emerson Borough	441,178,000	74.30	593,779,273	....	1,151,121	594,930,394
Englewood City	2,028,378,900	102.44	1,980,065,307	....	19,625,705	1,999,691,012
Englewood Cliffs Borough	319,934,700	24.98	1,280,763,411	....	466,439	1,281,229,850
Fairlawn Borough	2,374,722,700	99.60	2,384,259,739	$ 51,151	15,530,300	2,399,841,190
Fairview Borough	179,418,370	30.26	592,922,571	....	391,462	593,314,033
Fort Lee Borough	3,167,022,565	95.88	3,303,110,727	....	15,403,969	3,318,514,696
Franklin Lakes Borough	1,851,013,500	94.51	1,958,537,192	....	2,393,042	1,960,930,234
Garfield City	1,456,505,600	120.64	1,207,315,650	....	2,918,531	1,210,234,181
Glen Rock Borough	875,236,500	85.89	1,019,020,258	....	1,670,406	1,020,690,664
Hackensack City	2,356,367,300	88.96	2,648,794,177	....	29,037,836	2,677,832,013
Harrington Park Borough	429,033,100	103.11	416,092,620	....	553,171	416,645,791
Hasbrouck Hgts. Borough	704,280,900	74.94	939,793,034	....	1,716,761	941,509,795
Haworth Borough	382,316,400	100.10	381,934,466	....	438,797	382,373,263
Hillsdale Borough	614,164,710	74.83	820,746,639	....	10,115,943	830,862,582
Hohokus Borough	260,956,900	50.33	518,491,754	....	503,931	518,995,685
Leonia Borough	390,563,985	56.49	691,386,059	....	940,350	692,326,409
Little Ferry Borough	475,169,700	73.53	646,225,622	....	9,748,071	655,973,693
Lodi Borough	1,000,185,700	86.41	1,157,488,369	....	2,641,639	1,160,130,008
Lyndhurst Township	638,935,000	42.95	1,487,625,146	80,187	1,796,753	1,489,502,086
Mahwah Township	1,649,819,600	83.79	1,968,993,436	....	27,076,448	1,996,069,884
Maywood Borough	680,754,800	90.36	753,380,699	....	1,606,646	754,987,345
Midland Park Borough	519,640,000	92.24	563,356,461	....	3,108,558	566,465,019

Medford Lakes Borough	130,190,350	64.63	201,439,502	—	481,536	201,921,038
Moorestown Township	750,997,000	62.17	1,207,973,299	—	16,199,743	1,224,173,042
Mount Holly Township	217,032,485	83.49	259,950,275	—	8,662,690	268,612,965
Mount Laurel Township	1,372,670,065	85.85	1,598,916,791	—	12,864,470	1,611,781,261
New Hanover Township	22,461,900	88.22	25,461,233	—	2,925,785	28,387,018
North Hanover Township	58,374,120	46.32	126,023,575	—	682,735	126,706,310
Palmyra Borough	155,552,150	72.46	214,673,130	—	783,596	215,456,726
Pemberton Borough	27,985,200	93.86	29,815,896	—	1,263,298	31,079,194
Pemberton Township	284,384,595	50.71	560,805,748	—	4,160,925	564,966,673
Riverside Township	113,768,500	53.39	213,089,530	—	1,909,270	214,998,800
Riverton Borough	93,752,000	78.72	119,095,528	—	389,089	119,484,617
Shamong Township	151,549,050	71.23	212,760,143	—	2,145,096	214,905,239
Southampton Township	393,615,900	100.81	390,453,229	—	4,905,036	395,358,265
Springfield Township	63,264,820	44.55	142,008,575	—	1,039,542	143,048,117
Tabernacle Township	164,999,300	61.38	268,816,064	—	947,949	269,764,013
Washington Township	21,119,050	71.78	29,421,914	—	792,178	30,214,092
Westhampton Township	202,021,600	90.65	222,858,908	—	1,683,425	224,542,333
Willingboro Township	828,539,370	94.96	873,567,155	—	5,267,015	878,834,170
Woodland Township	43,169,378	87.85	49,139,873	—	983,364	50,123,237
Wrightstown Borough	18,548,450	90.96	20,391,876	—	2,528,128	22,920,004
Totals	$10,341,173,425	73.71%	$14,028,997,564	—	$118,955,515	$14,147,953,079

*Exclusive of Class II Railroad Property.

Camden County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Borough	$ 222,228,830	78.50%	$ 283,094,051	—	$ 804,183	$ 283,898,234
Audubon Park Borough	3,798,600	100.49	3,780,078	—	63,263	3,843,341
Barrington Borough	163,895,900	85.38	191,960,529	—	886,709	192,847,238
Bellmawr Borough	172,693,850	50.16	344,285,985	—	806,708	345,092,693
Berlin Borough	96,317,411	45.31	212,574,290	—	2,997,502	215,571,792
Berlin Township	73,639,250	42.65	172,659,437	—	537,688	173,197,125
Brooklawn Borough	26,887,500	51.34	52,371,445	—	362,794	52,734,239
Camden City	225,206,281	30.00	750,687,603	$ 26,899	17,769,297	768,483,799
Cherry Hill Township	1,398,378,745	37.16	3,763,129,023	—	11,016,879	3,774,145,902
Chesilhurst Borough	15,111,889	59.43	25,428,048	—	174,278	25,602,326
Clementon Borough	59,622,550	55.36	107,699,693	—	706,524	108,406,217
Collingswood Borough	258,550,700	67.78	381,455,739	—	6,878,966	388,334,705
Gibbsboro Borough	85,647,000	75.38	113,620,324	—	1,229,140	114,849,464
Gloucester City	127,652,400	52.18	244,638,559	—	4,809,625	249,448,184
Gloucester Township	576,093,564	47.04	1,224,688,699	—	5,994,392	1,230,683,091
Haddon Township	229,760,800	45.23	507,983,197	—	1,026,014	509,009,211
Haddonfield Borough	438,413,100	57.72	759,551,455	—	9,524,141	769,075,596
Haddon Heights Borough	255,598,900	78.04	289,081,112	—	1,323,652	290,404,764
Hi-Nella Borough	14,215,200	74.68	19,034,815	—	153,919	19,188,734
Laurel Springs Borough	43,582,800	78.29	55,668,412	—	9,969,545	65,637,957

Lawnside Borough	42,643,908	53.29	80,022,346	....	211,392	80,233,738
Lindenwold Borough	277,084,100	76.16	363,818,409	....	2,466,434	366,284,843
Magnolia Borough	53,261,750	48.47	109,886,012	....	221,513	110,107,525
Merchantville Borough	89,941,300	74.71	120,387,231	....	11,496,237	131,883,468
Mt. Ephraim Borough	104,031,920	78.40	132,693,776	....	905,320	133,599,096
Oaklyn Borough	48,331,200	40.02	120,767,616	....	154,011	120,921,627
Pennsauken Township	559,284,500	47.12	1,186,936,545	....	3,889,152	1,190,825,697
Pine Hill Borough	92,106,500	59.46	154,904,978	....	799,092	155,704,070
Pine Valley Borough	6,500,300	65.39	9,940,817	....	54,899	9,995,716
Runnemede Borough	95,753,000	42.35	226,099,174	....	1,172,690	227,271,864
Somerdale Borough	115,976,550	85.61	135,470,798	....	801,758	136,272,556
Stratford Borough	103,908,400	47.63	218,157,464	....	984,208	219,141,672
Tavistock Borough	2,881,600	102.85	2,801,750	....	5,811	2,807,561
Voorhees Township	1,098,467,841	88.88	1,235,899,911	....	7,586,669	1,243,486,780
Waterford Township	151,032,195	57.96	260,580,047	....	1,753,052	262,333,099
Winslow Township	337,838,650	53.38	632,893,687	....	4,133,201	637,026,888
Woodlynne Borough	34,602,100	88.73	38,997,070	....	108,568	39,105,638
Totals	$7,670,941,084	52.78%	$14,533,650,125	$26,899	$113,779,426	$14,647,456,450

*Exclusive of Class II Railroad Property

Cape May County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Borough	$ 862,239,400	80.29%	$ 1,073,906,340	....	$ 3,290,724	$ 1,077,197,064
Cape May City	569,838,400	106.09	537,127,345	....	1,724,176	538,851,521
Cape May Point Borough	82,893,000	87.83	94,378,914	....	66,120	94,445,034
Dennis Township	137,463,872	75.54	181,974,943	....	2,451,907	184,426,850
Lower Township	687,626,350	80.31	856,215,104	....	9,130,864	865,345,968
Middle Township	422,562,250	84.60	499,482,565	....	7,927,804	507,410,369
North Wildwood City	408,528,901	77.22	529,045,456	....	1,156,753	530,202,209
Ocean City	1,960,504,500	81.18	2,415,009,239	....	6,604,505	2,421,613,744
Sea Isle City	716,647,294	100.35	714,147,777	....	3,019,400	717,167,177
Stone Harbor Borough	791,432,100	104.21	759,458,881	....	942,988	760,401,869
Upper Township	391,106,950	77.85	502,385,292	....	10,361,818	512,747,110
West Cape May Borough	39,456,200	53.72	73,447,878	....	416,805	73,864,683
West Wildwood Borough	29,046,200	70.39	41,264,668	....	62,986	41,327,654
Wildwood City	417,341,219	86.77	480,974,091	....	6,813,447	487,787,538
Wildwood Crest Borough	498,396,900	79.38	627,862,056	....	1,125,282	628,987,338
Woodbine Borough	29,805,400	93.05	32,031,596	....	2,164,549	34,196,145
Totals	$8,044,888,936	85.41%	$9,418,712,145	....	$57,260,128	$9,475,972,273

*Exclusive of Class II Railroad Property.

Cumberland County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 160,364,090	66.66%	$ 240,570,192	....	$ 3,928,883	$ 244,499,075
Commercial Township	39,815,297	47.43	83,945,387	....	1,639,731	85,585,118
Deerfield Township	27,457,000	49.57	55,390,357	....	691,670	56,082,027
Downe Township	20,599,900	44.19	46,616,655	....	462,867	47,079,522
Fairfield Township	31,109,200	39.84	78,085,341	....	547,865	78,633,206
Greenwich Township	33,179,600	109.27	30,364,784	....	469,940	30,834,724
Hopewell Township	69,530,900	72.91	95,365,382	....	1,245,241	96,610,623
Lawrence Township	24,317,599	41.97	57,940,431	....	978,582	58,919,013
Maurice River Township	63,236,098	70.48	89,722,046	....	1,564,600	91,286,646
Millville City	621,467,300	103.65	599,582,537	....	7,171,411	606,753,948
Shiloh Borough	10,354,030	107.39	9,641,522	....	199,656	9,841,178
Stow Creek Township	20,447,800	61.68	33,151,427	....	508,894	33,660,321
Upper Deerfield Township	162,000,200	80.14	202,146,494	....	1,945,784	204,092,278
Vineland City	1,083,918,400	83.97	1,290,840,062	....	21,669,200	1,312,509,262
Totals	$2,367,797,414	– 81.27%	$2,913,362,617	....	$43,024,324	$2,956,386,941

*Exclusive of Class II Railroad Property

Essex County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 469,990,300	33.12%	$ 1,419,052,838	—	$ 3,266,900	$ 1,422,319,738
Bloomfield Township	434,525,100	19.89	2,184,641,026	$ 47,399	2,958,800	2,187,647,225
Caldwell Borough Township	107,511,200	23.85	450,780,713	—	2,267,700	453,048,413
Cedar Grove Township	278,637,100	30.60	910,578,758	—	673,500	911,252,258
East Orange City	371,099,400	36.04	1,029,687,569	430,382	10,664,100	1,040,782,051
Essex Fells Township	69,333,900	20.39	340,038,744	—	141,600	340,180,344
Fairfield Township	1,114,398,700	84.18	1,323,828,344	—	15,240,400	1,339,068,744
Glen Ridge Township	241,768,000	44.19	547,110,206	—	854,300	547,964,506
Irvington Township	301,092,300	27.01	1,114,743,799	—	6,538,300	1,121,282,099
Livingston Township	861,516,500	29.48	2,922,376,187	—	6,046,900	2,928,423,087
Maplewood Township	545,582,400	40.20	1,357,170,149	27,325	1,809,600	1,359,007,074
Millburn Township	1,618,890,000	54.54	2,96[illegible]61,826	—	9,375,500	2,977,637,326
Montclair Township	470,776,500	17.66	2,[illegible],778,596	102,078	3,516,300	2,669,396,974
Newark City	975,672,300	22.16	[illegible]2,853,339	958,356	66,733,000	4,470,544,695
North Caldwell Township	282,313,000	44.74	631,008,046	—	459,000	631,467,046
Nutley Township	492,159,400	28.99	1,697,686,789	—	4,108,700	1,701,795,489
Orange City Township	117,381,300	21.81	538,199,450	227,270	783,100	539,209,820
Roseland Borough	240,923,100	27.59	873,226,169	—	840,700	874,066,869
South Orange Village Twp.	252,654,500	24.44	1,033,774,550	72,540	3,842,700	1,037,689,790
Verona Township	525,451,700	50.06	1,049,643,827	—	1,349,700	1,050,993,527
West Caldwell Township	1,170,667,600	114.03	1,026,631,237	—	2,092,600	1,028,723,837
West Orange Township	1,402,849,800	54.24	2,586,375,000	—	9,434,300	2,595,809,300
Totals	$12,345,194,100	37.33%	$33,073,447,162	$1,865,350	$152,997,700	$33,228,310,212

*Exclusive of Class II Railroad Property

Gloucester County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Borough	$ 102,831,600	87.76%	$ 117,173,655	....	$ 2,008,266	$ 119,181,921
Deptford Township	480,699,550	73.75	651,796,000	....	3,877,556	655,673,556
East Greenwich Township	121,531,300	72.84	166,846,925	....	1,387,256	168,234,181
Elk Township	68,969,600	77.49	89,004,517	....	[illegible]175,228	90,179,745
Franklin Township	316,771,300	94.03	336,883,229	....	5,385,271	342,268,500
Glassboro Borough	182,692,000	65.89	277,268,174	....	8,400,261	285,668,435
Greenwich Township	331,679,000	74.11	447,549,588	....	680,242	448,229,830
Harrison Township	99,754,500	80.31	124,211,804	....	2,236,682	126,448,486
Logan Township	121,647,600	56.70	214,546,032	....	944,922	215,490,954
Mantua Township	222,742,600	87.27	255,233,872	....	3,602,189	258,836,061
Monroe Township	440,276,310	80.87	544,424,768	....	10,791,513	555,216,281
National Park Borough	48,627,100	81.72	59,504,528	....	232,837	59,737,365
Newfield Borough	28,093,200	66.89	41,999,103	....	287,614	42,286,717
Paulsboro Borough	184,891,300	103.60	178,466,506	....	2,735,316	181,201,822
Pitman Borough	167,285,500	61.59	271,611,463	....	940,660	272,552,123
South Harrison Township	44,682,700	91.91	48,615,711	....	635,160	49,250,871
Swedesboro Borough	25,532,100	63.71	40,075,498	....	1,383,948	41,459,446
Washington Township	595,833,900	52.20	1,141,444,253	....	4,473,728	1,145,917,981
Wenonah Borough	56,309,000	63.98	88,010,316	....	341,044	88,351,360
West Deptford Township	552,034,000	73.53	750,760,234	....	2,836,517	753,596,751
Westville Borough	100,665,500	92.78	108,499,138	....	945,251	109,444,389
Woodbury City	204,783,400	73.37	279,110,536	....	8,548,547	287,659,083
Woodbury Heights Borough	122,613,100	111.09	110,372,761	....	1,054,512	111,427,273
Woolwich Township	34,995,400	57.57	60,787,563	....	1,210,836	61,998,399
Totals	$4,655,941,560	72.70%	$6,404,196,174	....	$66,115,356	$6,470,311,530

*Exclusive of Class II Railroad Property.

Hudson County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 421,782,500	18.13%	$ 2,326,434,087		$ 2,790,844	$ 2,329,224,931
East Newark Borough	39,110,000	53.22	73,487,411		1,004,212	74,491,623
Guttenburg Town	268,352,400	62.13	431,920,811		412,727	432,333,538
Harrison Town	556,583,700	94.60	588,354,863		1,991,583	590,346,446
Hoboken City	1,705,760,100	115.65	1,474,933,074	$ 6,701,903	3,268,849	1,484,903,826
Jersey City City	5,614,675,023	81.45	6,893,400,888	3,154,454	66,490,614	6,963,045,956
Kearny Town	1,095,150,200	61.43	1,782,761,192	909,060	11,855,144	1,795,525,396
North Bergen Township	721,948,976	34.24	2,108,495,841		6,135,622	2,114,631,463
Secaucus Town	1,291,826,400	66.68	1,937,352,130	377,465	6,916,043	1,944,645,638
Union City City	282,441,375	22.66	1,246,431,487		5,935,068	1,252,366,555
Weehawken Township	130,734,814	20.70	631,569,150		348,483	631,917,633
West New York Town	189,374,580	18.08	1,047,425,774		439,994	1,047,865,768
Totals	$12,317,740,068	59.96%	$20,542,566,708	$11,142,882	$107,589,183	$20,661,298,773

*Exclusive of Class II Railroad Property

Hunterdon County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Township	$ 134,321,940	55.24%	$ 243,160,644	—	$ 531,668	$ 243,692,312
Bethlehem Township	115,349,214	52.66	219,045,222	—	382,117	219,427,339
Bloomsbury Borough	22,609,700	48.88	46,255,524	—	63,124	46,318,648
Califon Borough	33,299,235	48.47	68,700,712	—	162,468	68,863,180
Clinton Town	124,519,900	76.68	162,389,019	—	511,405	162,900,424
Clinton Township	524,317,778	49.65	1,056,027,750	—	1,288,403	1,057,316,153
Delaware Township	178,949,295	60.42	296,175,596	—	1,314,285	297,489,881
East Amwell Township	162,548,571	57.39	283,235,008	—	790,279	284,025,287
Flemington Borough	213,852,888	75.38	283,699,772	—	734,900	284,434,672
Franklin Township	293,239,909	121.82	240,715,736	—	14,363,012	255,078,748
Frenchtown Borough	40,537,840	53.64	75,573,900	—	138,714	75,712,614
Glen Gardner Borough	102,150,361	132.29	77,216,994	—	387,114	77,604,108
Hampton Borough	58,152,616	94.94	61,251,965	—	345,453	61,597,418
High Bridge Borough	228,969,831	117.11	195,516,891	—	397,442	195,914,333
Holland Township	338,358,077	100.82	335,606,107	—	2,698,425	338,304,532
Kingwood Township	100,118,238	49.29	203,120,791	—	698,811	203,819,602
Lambertville City	145,669,238	63.54	229,255,962	—	1,134,965	230,390,927
Lebanon Borough	50,224,207	55.49	90,510,375	—	185,945	90,696,320
Lebanon Township	505,004,827	131.87	382,956,569	—	1,198,476	384,155,045
Milford Borough	92,630,515	114.70	80,758,949	—	333,270	81,092,219
Raritan Township	1,182,352,720	102.84	1,149,701,206	—	4,085,700	1,153,786,906
Readington Township	513,281,444	47.36	1,083,786,833	—	1,898,248	1,085,685,081
Stockton Borough	17,958,970	54.24	33,110,195	—	149,809	33,260,004
Tewksbury Township	394,931,922	63.47	622,234,003	—	1,059,407	623,293,410
Union Township	183,378,560	57.50	318,919,235	—	680,071	319,599,306
West Amwell Township	103,586,690	58.58	176,829,447	—	623,004	177,452,451
Totals	$5,860,314,486	73.11%	$8,015,754,405	—	$36,156,515	$8,051,910,920

*Exclusive of Class II Railroad Property.

Mercer County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Township	$ 341,061,200	29.69%	$ 1,148,740,990	....	$ 1,680,358	$ 1,150,421,348
Ewing Township	226,563,383	15.23	1,487,612,495	$ 47,917	4,439,269	1,492,099,681
Hamilton Township	1,241,326,000	35.62	3,484,912,970	....	18,023,846	3,502,936,816
Hightstown Borough	48,993,300	23.43	209,104,994	....	1,833,978	210,938,972
Hopewell Borough	62,528,300	49.80	125,558,835	....	937,191	126,496,026
Hopewell Township	582,926,120	57.20	1,019,101,608	....	2,925,395	1,022,027,003
Lawrence Township	520,916,635	28.58	1,822,661,424	....	3,089,736	1,825,751,160
Pennington Borough	90,010,525	47.04	191,348,905	....	1,330,193	192,679,098
Princeton Borough	419,735,800	50.11	837,628,817	64,931	6,573,741	844,267,489
Princeton Township	715,669,800	45.97	1,556,819,230	....	2,225,774	1,559,045,004
Trenton City	292,378,035	20.35	1,436,747,101	436,638	9,327,716	1,446,511,455
Washington Township	91,411,000	28.32	322,778,955	....	955,678	323,734,633
West Windsor Township	606,480,200	48.46	1,251,506,810	....	14,793,037	1,266,299,847
Totals	$5,240,000,298	35.18%	$14,894,523,134	$549,486	$68,135,912	$14,963,208,532

*Exclusive of Class II Railroad Property.

Middlesex County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Borough	$ 1,075,345,000	105.22%	$ 1,021,996,769	....	$ 3,716,101	$ 1,025,712,870
Cranbury Township	254,992,600	78.00	326,913,590	....	1,152,012	328,065,602
Dunellen Borough	144,475,200	47.26	305,702,920	$ 89,654	3,903,450	309,696,024
East Brunswick Township	1,737,731,800	60.74	2,860,934,804	....	15,293,100	2,876,227,904
Edison Township	7,198,252,400	105.23	6,840,494,536	....	32,177,952	6,872,672,488
Helmetta Borough	31,648,800	62.50	50,638,080	....	133,433	50,771,513
Highland Park Borough	302,300,200	49.29	613,309,393	....	1,199,715	614,509,108
Jamesburg Borough	116,990,400	67.34	173,730,918	....	1,664,121	175,395,039
Metuchen Borough	443,374,500	52.63	842,436,823	....	10,541,847	852,978,670
Middlesex Borough	476,903,900	66.40	718,228,765	....	2,225,125	720,453,890
Milltown Borough	242,065,300	59.54	406,559,120	....	495.543	407,054,663
Monroe Township	428,498,500	27.04	1,584,683,802	....	2,867,030	1,587,550,832
New Brunswick City	608,670,700	47.76	1,274,436,139	....	37,065,161	1,311,501,300
North Brunswick Township	1,050,798,800	54.08	1,943,045,118	....	4,282,688	1,947,327,806
Old Bridge Township	1,438,448,200	60.06	2,395,018,648	....	8,927,107	2,403,945,755
Perth Amboy City	331,512,400	22.06	1,502,776,065	319,330	2,013,245	1,505,108,640
Piscataway Township	2,219,671,400	82.21	2,700,001,703	....	49,577,584	2,749,579,287
Plainsboro Township	763,713,600	61.34	1,245,049,886	....	5,797,045	1,250,846,931
Sayreville Borough	702,767,600	40.50	1,735,228,642	....	8,482,313	1,743,710,955
South Amboy City	175,013,500	55.50	315,339,640	701,207	1,234,969	317,275,816
South Brunswick Township	1,372,612,500	64.38	2,132,047,996	....	12,566,023	2,144,614,019
South Plainfield Borough	1,342,889,900	82.95	1,618,914,888	....	10,649,656	1,629,564,544
South River Borough	357,731,900	61.95	577,452,623	....	1,213,102	578,665,725
Spotswood Borough	183,000,700	55.06	332,365,964	195,200	1,943,162	334,504,326
Woodbridge Township	3,325,357,800	59.46	5,592,596,367	82,637	25,842,777	5,618,521,781
Totals	$26,324,787,600	67.31%	$39,109,903,199	$1,388,028	$244,964,261	$39,356,255,488

*Exclusive of Class II Railroad Property.

Monmouth County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Township	$ 383,976,800	47.27%	$ 812,305,479	....	$ 1,531,111	$ 813,836,590
Allenhurst Borough	41,503,400	44.17	93,962,871	....	187,791	94,150,662
Allentown Borough	62,528,050	79.23	78,919,664	....	1,920,334	80,839,998
Asbury Park City	399,953,700	101.54	393,887,827	....	14,392,229	408,280,056
Atlantic Highlands Borough	146,155,000	52.04	280,851,268	....	1,384,671	282,235,939
Avon-By-The-Sea Borough	90,649,540	46.52	194,861,436	....	182,535	195,043,971
Belmar Borough	194,941,600	50.87	383,215,255	....	607,012	383,822,267
Bradley Beach Borough	107,630,035	40.17	267,936,358	....	321,262	268,257,620
Brielle Borough	255,754,400	56.11	455,808,947	....	484,232	456,293,179
Colts Neck Township	887,222,600	110.79	800,814,694	....	5,113,532	805,928,226
Deal Borough	163,024,450	42.48	383,767,538	....	481,671	384,249,209
Eatontown Borough	430,688,400	48.14	894,658,081	....	6,553,910	901,211,991
Englishtown Borough	31,266,450	57.56	54,319,753	....	1,660,397	55,980,150
Fair Haven Borough	306,662,900	66.28	462,677,882	....	463,032	463,140,914
Farmingdale Borough	27,703,600	47.04	58,893,707	....	1,687,979	60,581,686
Freehold Borough	201,660,000	45.90	439,346,405	....	7,890,157	447,236,562
Freehold Township	680,083,200	37.49	1,814,038,944	....	44,129,282	1,858,168,226
Hazlet Township	582,330,150	61.94	940,152,002	....	1,889,641	942,041,643
Highlands Borough	139,781,000	50.28	278,005,171	....	287,057	278,292,228
Holmdel Township	885,841,625	57.35	1,544,623,583	....	12,375,572	1,556,999,155
Howell Township	850,834,400	46.48	1,830,538,726	....	5,725,379	1,836,264,105
Interlaken Borough	39,314,200	43.04	91,343,401	....	98,223	91,441,624
Keansburg Borough	112,775,410	39.38	286,377,374	....	342,155	286,719,529
Keyport Borough	144,642,700	53.27	271,527,501	....	6,428,945	277,956,446
Little Silver Borough	554,278,700	104.51	530,359,487	....	2,859,326	533,218,813
Loch Arbour Village	31,260,400	91.58	34,134,527	....	102,014	34,236,541
Long Branch City	643,799,400	48.51	1,327,147,805	$ 79,905	5,215,421	1,332,443,131
Manalapan Township	794,343,800	49.92	1,591,233,574	....	3,418,290	1,594,651,864
Manasquan Borough	260,038,100	47.84	543,577,901	....	581,852	544,139,753
Marlboro Township	825,254,950	43.79	1,884,573,989	....	6,600,527	1,891,174,516

Matawan Borough	126,511,935	31.68	399,343,229	———	607,794	399,951,023
Middletown Township	2,339,184,500	52.34	4,469,209,973	———	13,772,108	4,482,982,081
Millstone Township	490,326,725	122.53	400,168,714	———	1,805,175	401,973,889
Monmouth Beach Borough	373,811,400	106.67	350,437,236	———	481,466	350,918,702
Neptune Township	663,534,100	51.16	1,296,978,303	———	4,407,859	1,301,386,162
Neptune City Borough	102,659,100	50.26	204,256,068	———	382,538	204,638,606
Ocean Township	834,127,600	51.18	1,629,792,106	———	2,760,120	1,632,552,226
Oceanport Borough	213,291,600	49.33	432,377,053	———	601,727	432,978,780
Red Bank Borough	367,743,700	52.44	701,265,637	109,962	8,818,660	710,194,259
Roosevelt Borough	23,079,160	58.58	39,397,678	———	80,091	39,477,769
Rumson Borough	509,123,500	50.90	1,000,242,633	———	1,050,056	1,001,292,689
Sea Bright Borough	139,459,100	64.60	215,880,960	———	513,997	216,394,957
Sea Girt Borough	191,942,100	40.65	472,182,288	———	331,089	472,513,377
Shrewsbury Borough	161,387,200	44.18	365,294,703	———	1,815,623	367,110,326
Shrewsbury Township	17,936,000	55.88	32,097,351	———	54,524	32,151,875
South Belmar Borough	39,427,475	39.52	99,765,878	———	143,591	99,909,469
Spring Lake Borough	280,084,400	41.57	673,765,696	———	1,987,398	675,753,094
Spring Lake Hts. Borough	248,633,840	61.50	404,282,667	———	702,800	404,985,467
Tinton Falls Borough	367,466,400	56.49	650,498,141	———	1,630,916	652,129,057
Union Beach Borough	96,932,750	[illegible].77	221,459,333	———	272,927	221,732,260
Upper Freehold Township	94,347,946	46.16	204,393,297	———	1,340,925	205,734,222
Wall Township	818,491,000	51.55	1,587,761,397	———	5,252,099	1,593,013,496
West Long Branch Boro	273,769,400	55.44	493,812,049	———	903,960	494,716,009
Totals	$19,049,169,891	53.86%	$35,368,503,540	$189,867	$184,632,982	$35,553,326,389

*Exclusive of Class II Railroad Property

Morris County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 220,682,700	45.95%	$ 480,267,029	$ 47,965	$ 6,319,770	$ 486,634,764
Boonton Township	172,343,400	46.85	367,862,113	....	636,515	368,498,628
Butler Borough	283,714,600	66.47	426,831,052	....	998,097	427,829,149
Chatham Borough	327,334,756	41.83	782,535,874	81,757	685,667	783,303,298
Chatham Township	416,272,823	40.54	1,026,819,988	....	790,213	1,027,610,201
Chester Borough	130,265,600	80.89	161,040,425	....	464,731	161,505,156
Chester Township	316,952,150	53.66	590,667,443	....	1,334,498	592,001,941
Denville Township	857,423,820	76.94	1,114,405,797	175,586	6,015,668	1,120,597,051
Dover Town	306,560,733	48.83	627,812,273	90,593	7,121,553	635,024,419
East Hanover Township	1,041,293,000	81.47	1,278,130,600	....	3,494,141	1,281,624,741
Florham Park Borough	1,069,686,570	78.57	1,361,444,024	....	4,781,114	1,366,225,138
Hanover Township	955,718,150	55.45	1,723,567,448	....	26,943,199	1,750,510,647
Harding Township	653,586,124	77.36	844,863,139	....	2,002,160	846,865,299
Jefferson Township	243,033,820	24.38	996,857,342	....	1,533,314	998,390,656
Kinnelon Borough	755,088,750	86.88	869,116,885	....	2,328,274	871,445,159
Lincoln Park Borough	302,345,245	50.81	595,050,669	....	1,207,276	596,257,945
Madison Borough	830,155,150	62.34	1,331,657,283	92,369	34,682,330	1,366,431,982
Mendham Borough	166,930,950	31.02	538,139,749	....	1,185,218	539,324,967
Mendham Township	173,910,974	25.87	672,249,610	....	635,406	672,885,016
Mine Hill Township	69,983,900	37.79	185,191,585	....	343,925	185,535,510

Montville Township	901,743,060	58.32	1,546,198,663	—	3,453,634	1,549,652,297
Morris Township	3,014,596,200	114.60	2,630,537,696	—	11,171,043	2,641,708,739
Morris Plains Borough	398,969,930	53.34	747,975,122	—	2,495,082	750,470,204
Morristown Town	1,201,913,000	92.83	1,294,746,310	151,170	41,948,116	1,336,845,596
Mountain Lakes Borough	205,651,600	43.14	476,707,464	—	1,566,182	478,273,646
Mt. Arlington Borough	63,045,400	31.62	199,384,567	—	282,846	199,667,413
Mt. Olive Township	588,570,688	49.33	1,193,129,309	—	3,351,272	1,196,480,581
Netcong Borough	43,695,640	28.43	153,695,533	—	1,898,085	155,593,618
Par-Troy Hills Township	2,268,964,800	53.96	4,204,901,408	—	13,000,498	4,217,901,906
Passaic Township	468,940,375	69.98	670,106,280	—	7,174,622	677,280,902
Pequannock Township	597,242,200	65.72	908,767,803	—	1,559,482	910,327,285
Randolph Township	748,054,233	51.03	1,465,910,705	—	4,602,985	1,470,513,690
Riverdale Borough	58,818,800	26.63	220,874,202	—	2,588,132	223,462,334
Rockaway Borough	100,813,100	24.34	414,186,935	—	519,320	414,706,255
Rockaway Township	971,040,983	60.62	1,601,849,197	—	3,356,093	1,605,205,290
Roxbury Township	648,122,400	49.43	1,311,192,393	87,055	17,314,862	1,328,594,310
Victory Gardens Borough	18,297,300	54.26	33,721,526	—	31,450	33,752,976
Washington Township	532,402,000	48.17	1,105,256,384	—	2,365,831	1,107,622,215
Wharton Borough	135,406,900	47.50	285,067,158	—	420,376	285,487,534
Totals	$22,259,571,824	61.09%	$36,438,718,983	$726,495	$222,602,982	$36,662,048,460

*Exclusive of Class II Railroad Property

Ocean County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Township	$ 374,528,700	87.73%	$ 426,910,635	....	$ 6,431,290	$ 433,341,925
Barnegat Light Borough	131,796,350	42.44	310,547,479	....	235,227	310,782,706
Bay Head Borough	243,731,800	62.23	391,662,864	$ 412,763	485,407	392,561,034
Beach Haven Borough	279,950,696	53.58	522,491,034	....	1,081,979	523,573,013
Beachwood Borough	386,604,560	112.16	344,690,228	....	889,277	345,579,505
Berkeley Township	980,862,000	47.65	2,058,472,193	....	5,612,167	2,064,084,360
Brick Township	1,690,283,250	41.45	4,077,884,801	....	11,233,004	4,089,117,805
Dover Township	2,686,333,200	51.49	5,217,194,018	....	21,368,136	5,238,562,154
Eagleswood Township	93,802,300	118.01	79,486,738	....	409,182	79,895,920
Harvey Cedars Borough	157,841,580	40.84	386,487,708	....	478,750	386,966,458
Island Heights Borough	61,016,000	55.73	109,485,017	....	168,831	109,653,848
Jackson Township	1,523,141,580	110.20	1,382,161,143	....	8,644,623	1,390,805,766
Lacey Township	556,749,100	41.32	1,347,408,277	....	5,331,502	1,352,739,779
Lakehurst Borough	59,701,200	98.41	60,665,786	....	3,018,373	63,684,159
Lakewood Township	1,067,613,900	65.56	1,628,453,173	....	15,101,131	1,643,554,304

Lavallette Borough	380,510,740	60.02	633,973,242	....	1,919,892	635,893,134
Little Egg Harbor Township	361,224,050	53.97	669,305,262	....	8,375,888	677,681,150
Long Beach Township	1,458,510,965	66.57	2,190,943,315	....	3,946,213	2,194,889,528
Manchester Township	1,309,637,700	82.33	1,590,717,478	....	10,016,803	1,600,734,281
Mantoloking Borough	238,309,800	58.60	406,672,014	....	297,153	406,969,167
Ocean Township	192,865,374	56.37	342,141,873	....	896,787	343,038,660
Ocean Gate Borough	38,253,058	39.96	95,728,373	....	145,508	95,873,881
Pine Beach Borough	58,729,900	54.64	107,485,176	....	156,333	107,641,509
Plumsted Township	168,664,700	90.40	186,575,996	....	3,200,506	189,776,502
Pt. Pleasant Borough	589,497,450	48.43	1,217,215,466*	....	3,089,671	1,220,305,137
Pt. Pleasant Beach Borough	332,433,900	51.75	642,384,348	....	547,232	642,931,580
Seaside Heights Borough	263,940,640	83.51	316,058,724	....	723,150	316,781,874
Seaside Park Borough	483,531,986	118.23	408,975,713	....	793,030	409,768,743
Ship Bottom Borough	181,940,244	52.90	343,932,408	....	340,485	344,272,893
South Toms River Borough	91,447,600	100.62	90,884,118	....	606,730	91,490,848
Stafford Township	633,542,900	54.88	1,154,414,905	....	5,766,026	1,160,180,931
Surf City Borough	247,048,400	54.53	453,050,431	....	1,894,137	454,944,568
Tuckerton Borough	57,869,000	41.44	139,645,270	....	438,390	140,083,660
Totals	$17,381,914,623	59.26%	$29,334,105,206	$412,763	$123,642,813	$29,458,160,782

*Exclusive of Class II Railroad Property

Passaic County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Borough	$ 109,529,100	27.12%	$ 403,868,363	....	$ 343,810	$ 404,212,173
Clifton City	1,201,974,800	25.58	4,698,885,066	$ 111,455	6,238,460	4,705,234,981
Haledon Borough	311,832,300	99.55	313,241,888	....	9,876,655	323,118,543
Hawthorne Borough	274,008,656	20.48	1,206,096,953	....	713,414	1,206,810,367
Little Falls Township	704,354,000	83.62	842,327,194	....	10,701,166	853,028,360
North Haledon Borough	319,833,200	61.64	518,872,810	....	812,734	519,685,544
Passaic City	268,772,600	23.86	1,126,456,832	94,693	8,333,895	1,134,885,420
Paterson City	616,823,412	25.38	2,430,352,293	338,242	10,403,857	2,441,094,392
Pompton Lakes Borough	728,320,300	112.67	646,419,011	....	2,141,222	648,560,233
Prospect Park Borough	210,661,600	112.78	186,789,856	....	676,893	187,466,749
Ringwood Borough	137,187,000	17.63	778,145,207	....	688,831	778,834,038
Totowa Borough	1,177,452,100	102.65	1,147,055,139	....	4,065,884	1,151,121,023
Wanaque Borough	89,004,100	18.19	489,302,364	....	371,300	489,673,664
Wayne Township	1,319,410,500	31.80	4,149,089,623	....	8,624,738	4,157,714,361
West Milford Township	1,431,676,700	95.13	1,504,968,674	....	11,452,137	1,516,420,811
West Paterson Borough	384,657,908	51.86	741,723,695	....	1,018,515	742,742,210
Totals	$9,258,498,276	43.71%	$21,183,594,968	$544,390	$76,463,511	$21,260,602,869

*Exclusive of Class II Railroad Property.

Salem County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township	$ 61,594,500	78.94%	$ 78,026,983	....	$ 817,243	$ 78,844,226
Carneys Point Township	76,914,470	40.75	188,747,166	....	790,360	189,537,526
Elmer Borough	14,370,300	37.84	37,976,480	....	600,337	38,576,817
Elsinboro Township	24,062,200	69.10	34,822,287	....	277,514	35,099,801
Lower Alloways Creek Twp.	41,551,190	40.98	101,393,826	....	716,475	102,110,301
Mannington	54,796,000	79.75	68,709,718	....	824,294	69,534,012
Oldmans Township	26,350,300	38.54	68,371,303	....	373,468	68,744,771
Penns Grove Borough	36,912,050	64.72	57,033,452	....	1,606,907	58,640,359
Pennsville Township	185,718,160	36.97	502,348,282	....	1,968,109	504,316,391
Pilesgrove Township	94,244,800	80.37	117,263,656	....	1,417,101	118,680,757
Pittsgrove Township	209,740,100	111.70	187,770,904	....	2,081,891	189,852,795
Quinton Township	53,177,900	83.24	63,885,031	....	3,242,238	67,127,269
Salem City	49,110,010	55.09	89,145,054	....	2,290,284	91,435,338
Upper Pittsgrove Township	44,141,300	45.82	96,336,316	....	881,173	97,217,489
Woodstown Borough	54,458,000	67.26	80,966,399	....	1,106,186	82,072,585
Totals	$1,027,141,280	57.94%	$1,772,796,857	....	$18,993,580	$1,791,790,437

*Exclusive of Class II Railroad Property.

Somerset County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Township	$ 292,205,085	36.83%	$ 793,388,773	—	$ 4,705,930	$ 798,094,703
Bernards Township	1,240,896,530	60.73	2,043,300,725	—	8,367,844	2,051,668,569
Bernardsville Borough	436,679,400	42.88	1,018,375,466	$ 118,390	5,982,459	1,024,476,315
Bound Brook Borough	149,887,660	32.49	461,334,749	57,990	5,813,046	467,205,785
Branchburg Township	326,525,350	32.36	1,009,040,019	—	1,993,032	1,011,033,051
Bridgewater Township	2,084,830,137	73.10	2,852,024,811	—	9,270,742	2,861,295,553
Far Hills Borough	117,126,200	85.95	136,272,484	—	439,653	136,712,137
Franklin Township	1,297,950,100	47.25	2,746,984,339	—	15,481,084	2,762,465,423
Green Brook Township	197,667,650	46.20	427,852,056	—	387,336	428,239,392
Hillsborough Township	962,329,500	57.14	1,684,160,833	—	7,145,099	1,691,305,932
Manville Borough	269,176,880	52.45	513,206,635	—	557,579	513,764,214
Millstone Borough	14,365,500	48.48	29,631,807	—	15,731	29,647,538
Montgomery Township	817,968,900	85.29	959,044,319	—	3,507,900	962,552,219
North Plainfield Borough	284,841,700	35.32	806,460,079	—	857,775	807,317,854
Peapack-Gladstone Borough	604,531,700	123.35	490,094,609	—	1,402,145	491,496,754
Raritan Borough	471,517,727	104.19	452,555,645	161,931	1,963,265	454,680,841
Rocky Hill Borough	29,226,150	53.55	54,577,311	—	82,100	54,659,411
Somerville Borough	451,761,375	74.48	606,553,941	60,473	12,076,072	618,690,486
South Bound Brook Borough	71,562,900	44.48	160,887,815	—	627,654	161,515,469
Warren Township	702,763,400	47.00	1,495,241,277	—	2,488,071	1,497,729,348
Watchung Borough	393,799,557	48.84	806,305,399	—	1,514,400	807,819,799
Totals	$11,217,613,401	57.39%	$19,547,293,092	$398,784	$84,678,917	$19,632,370,793

*Exclusive of Class II Railroad Property

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Sussex County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Borough	$ 13,045,830	35.64%	$ 36,604,461	—	$ 139,275	$ 36,743,736
Andover Township	155,472,640	53.34	291,474,766	—	441,131	291,915,897
Branchville Borough	33,618,400	53.00	63,430,943	—	89,723	63,520,666
Byram Township	291,569,100	64.82	449,813,483	—	1,287,500	451,100,983
Frankford Township	150,158,977	45.21	332,136,645	—	846,203	332,982,848
Franklin Borough	133,373,100	65.52	203,560,897	—	1,087,599	204,648,496
Fredon Township	96,620,640	58.45	165,304,773	—	374,845	165,679,618
Green Township	80,127,826	49.59	161,580,613	—	316,543	161,897,156
Hamburg Borough	107,161,900	110.55	96,935,233	—	186,073	97,121,306
Hampton Township	131,088,257	50.94	257,338,549	—	524,898	257,863,447
Hardyston Township	164,617,775	57.92	284,215,772	—	771,396	284,987,168
Hopatcong Borough	843,594,800	108.07	780,600,352	—	2,215,078	782,815,430
Lafayette Township	80,754,150	60.24	134,054,034	—	407,571	134,461,605
Montague Township	88,208,688	54.31	160,642,302	—	366,761	161,009,063
Newton Town	151,056,400	48.53	311,263,960	—	1,494,989	312,758,949
Ogdensburg Borough	34,198,350	31.97	106,970,128	—	77,605	107,047,733
Sandyston Township	71,278,900	73.01	97,628,955	—	439,239	98,068,194
Sparta Township	888,804,400	76.92	1,155,491,940	—	2,374,630	1,157,866,570
Stanhope Borough	87,364,350	50.84	171,841,758	—	471,599	172,313,357
Stillwater Township	104,918,280	47.38	221,440,017	—	399,082	221,839,099
Sussex Borough	58,776,600	81.57	72,056,638	—	299,081	72,355,719
Vernon Township	648,577,184	56.46	1,148,737,485	—	4,441,347	1,153,178,832
Walpack Township	2,598,900	110.02	2,362,207	—	142,350	2,504,557
Wantage Township	234,224,400	51.56	454,275,407	—	6,708,460	460,983,867
Totals	$4,651,209,847	64.96%	$7,159,761,318	—	$25,902,978	$7,185,664,296

*Exclusive of Class II Railroad Property

Union County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Township	$ 779,978,000	54.50%	$ 1,431,152,294	—	$ 2,358,346	$ 1,433,510,640
Clark Township	708,155,400	63.10	1,122,274,802	—	1,669,023	1,123,943,825
Cranford Township	1,911,105,200	113.51	1,683,644,789	$ 313,896	13,872,915	1,697,831,600
Elizabeth City	924,335,600	30.84	2,997,197,147	38,715	13,023,574	3,010,259,436
Fanwood Borough	221,933,500	49.07	452,279,397	—	572,600	452,851,997
Garwood Borough	179,530,100	69.69	257,612,426	—	412,697	258,025,123
Hillside Township	314,417,300	34.56	909,772,280	—	818,016	910,590,296
Kenilworth Borough	769,273,000	112.14	685,993,401	—	1,134,500	687,127,901
Linden City	1,125,422,200	36.71	3,065,710,161	—	6,346,824	3,072,056,985
Mountainside Borough	478,731,200	59.77	800,955,663	—	1,193,561	802,149,224
New Providence Borough	705,545,100	68.77	1,025,948,960	—	10,458,550	1,036,407,510
Plainfield City	385,823,600	29.20	1,321,313,699	255,979	9,866,864	1,331,436,542
Rahway City	357,051,700	27.80	1,284,358,633	—	5,381,700	1,289,740,333
Roselle Borough	269,479,700	36.65	735,278,854	—	4,778,018	740,056,872
Roselle Park Borough	298,184,900	55.09	541,268,651	—	834,927	542,103,578
Scotch Plains Township	851,026,950	54.58	1,559,232,228	—	2,241,488	1,561,473,716
Springfield Township	1,008,312,000	75.10	1,342,625,832	—	2,395,262	1,345,021,094
Summit City	1,127,354,500	47.84	2,356,510,242	292,111	9,780,994	2,366,583,347
Union Township	1,013,673,300	30.76	3,295,426,853	—	7,851,208	3,303,278,061
Westfield Town	1,763,636,700	68.63	2,569,775,171	—	11,232,440	2,581,007,611
Winfield Township	1,391,700	19.02	7,317,035	—	8,031	7,325,066
Totals	$15,194,363,650	51.60%	$29,445,648,518	$900,701	$106,231,538	$29,552,780,757

*Exclusive of Class II Railroad Property

Warren County, 1988 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Township	$ 292,972,650	118.32%	$ 247,610,421	....	$ 1,762,056	$ 249,372,477
Alpha Borough	46,353,445	51.14	90,640,291	....	142,902	90,783,193
Belvidere Town	44,699,471	34.94	127,932,086	....	837,365	128,769,451
Blairstown Township	264,035,623	70.98	371,985,944	....	1,157,721	373,143,665
Franklin Township	69,439,283	42.90	161,863,131	....	1,028,060	162,891,191
Frelinghuysen Township	123,896,125	105.22	117,749,596	....	493,378	118,242,974
Greenwich Township	104,158,140	101.74	102,376,784	....	687,220	103,064,004
Hackettstown Town	379,929,300	90.93	417,826,130	....	4,608,094	422,434,224
Hardwick Township	40,385,895	51.73	78,070,549	....	166,526	78,237,075
Harmony Township	205,802,419	129.06	159,462,590	....	877,879	160,340,469
Hope Township	90,860,045	83.50	108,814,425	....	617,401	109,431,826
Independence Township	241,982,298	115.43	209,635,535	....	1,066,113	210,701,648
Knowlton Township	68,750,875	52.09	131,984,786	....	387,343	132,372,129
Liberty Township	152,437,338	117.35	129,899,734	....	371,957	130,271,691
Lopatcong Township	118,209,501	49.00	241,243,880	....	772,086	242,015,966
Mansfield Township	252,580,680	79.93	316,002,352	....	1,862,002	317,864,354
Oxford Township	25,403,625	40.29	63,051,936	....	187,687	63,239,623
Pahaquarry Township	399,000	87.81	454,390	....	99,792	554,182
Phillipsburg Town	209,701,015	45.89	456,964,513	....	2,320,690	459,285,203
Pohatcong Township	224,047,821	124.79	179,539,884	....	1,155,923	180,695,807
Washington Borough	291,137,736	108.88	267,393,218	....	4,225,129	271,618,347
Washington Township	153,771,899	52.66	292,008,923	....	1,209,069	293,217,992
White Township	108,922,066	37.42	291,079,813	....	442,754	291,522,567
Totals	$3,509,876,250	76.91%	$4,563,590,911	....	$26,479,147	$4,590,070,058

*Exclusive of Class II Railroad Property